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REPORTS

FROM

COMMITTEES:

SEVEN VOLUMES.

— *(1.)* —

CHURCH BUILDING AND NEW PARISHES ACTS AMENDMENT BILL;
ECCLESIASTICAL COMMISSION;
INLAND REVENUE AND CUSTOMS ESTABLISHMENTS;
ROYAL FORESTS (ESSEX).

Session

5 February —— 28 *July* 1863.

VOL. VI.

1863.

REPORTS

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— (14) —

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VOL. VI.

REPORTS FROM COMMITTEES:

1863.

SEVEN VOLUMES:—CONTENTS OF THE

FIRST VOLUME.

N. B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

CHURCH BUILDING AND NEW PARISHES ACTS AMENDMENT BILL:

482. REPORT from the Select Committee on the CHURCH BUILDING and NEW PARISHES ACTS AMENDMENT BILL; with the PROCEEDINGS of the COMMITTEE, and an APPENDIX - - - - - p. 1

ECCLESIASTICAL COMMISSION:

457. REPORT from the Select Committee appointed to inquire into the present state of the ECCLESIASTICAL COMMISSION, and to report to the House whether the Ecclesiastical Revenues cannot be more advantageously administered for the Interest of the Church than they are at present; together with the PROCEEDINGS of the COMMITTEE, MINUTES of EVIDENCE, APPENDIX, and INDEX - 43

INLAND REVENUE AND CUSTOMS ESTABLISHMENTS:

424. REPORT from the Select Committee on INLAND REVENUE and CUSTOMS ESTABLISHMENTS; together with the PROCEEDINGS of the COMMITTEE, MINUTES of EVIDENCE, APPENDIX, and INDEX - - - - - - - - - - 303

ROYAL FORESTS (ESSEX):

339. REPORT from the Select Committee on ROYAL FORESTS (ESSEX); together with the PROCEEDINGS of the COMMITTEE, MINUTES of EVIDENCE, APPENDIX and INDEX - - - - - 549

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REPORT

FROM THE

SELECT COMMITTEE

ON THE

CHURCH BUILDING AND NEW PARISHES ACTS AMENDMENT BILL;

WITH THE

PROCEEDINGS OF THE COMMITTEE,

AND

AN APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
22 *July* 1863.

482.

Lunæ, 11° *die Maii*, 1863.

Ordered, THAT the Church Building and New Parishes Acts Amendment Bill be committed to a Select Committee.

Mercurii, 13° *die Maii*, 1863.

Committee nominated of—

Mr. Solicitor General.
Mr. Cardwell.
Lord John Manners.
Mr. Walpole.
Mr. Puller.
Mr. Henry Seymour.
Mr. Gathorne Hardy.
Sir William Heathcote.
Mr. Walter.
Mr. Remington Mills.
Mr. Mowbray.
Mr. Locke.
Mr. Hunt.
Mr. Francis Sharp Powell.
Mr. Serjeant Pigott.

Ordered, THAT Five be the Quorum.

Lunæ, 1° *die Junii*, 1863.

Ordered, THAT the Petitions of Joseph Baylee and of the Ruridecanal Chapter of Plympton, for alteration of the provisions of the Bill respecting Pews, Pew Rents, and Free Seats, be referred to the Committee.

Lunæ, 8° *die Junii*, 1863.

Ordered, THAT the Petition of the Clergy and Churchwardens of the Parish of St. James-the-Less, in the Borough of Plymouth, for alteration of the provisions of the Bill respecting Pews, Pew Rents, and Free Seats, be referred to the Committee.

Martis, 9° *die Junii*, 1863.

Ordered, THAT the Petition of George Madan and others, for alteration of the provisions of the Bill respecting Pews, Pew Rents, and Free Seats, be referred to the Committee.

Jovis, 18° *die Junii*, 1863.

Ordered, THAT the Petition of George C. E. Bacon and others, for alteration of the provisions of the Bill respecting Pews, Pew Rents, and Free Seats, be referred to the Committee.

Mercurii, 24° *die Junii*, 1863.

Ordered, THAT the Petition of M. Harsley and others, for alteration of the provisions of the Bill respecting Pews, Pew Rents, and Free Seats, be referred to the Committee.

Mercurii, 22° *die Julii*, 1863.

Ordered, THAT leave be given to the Committee to make a Special Report.

REPORT - - - - - - - - - - - - - p. iii

SPECIAL REPORT - - - - - - - - - - - p. iv

PROCEEDINGS OF THE COMMITTEE - - - - - - p. v

APPENDIX - - - - - - - - - - - - p. 1

REPORT.

THE SELECT COMMITTEE to whom the CHURCH BUILDING and NEW PARISHES ACTS AMENDMENT BILL was referred;——HAVE gone through the Bill, and made Amendments thereunto.

22 *July* 1863.

SPECIAL REPORT.

THE SELECT COMMITTEE, to whom the CHURCH BUILDING and NEW PARISHES ACTS AMENDMENT BILL was referred;——HAVE agreed to the following SPECIAL REPORT:—

THE Committee, although unwilling at this period of the Session to change the plan of the Bill referred to them by The House, are of opinion that the unrepealed Sections of the various Church Building Acts which are inserted in the Schedules would be more conveniently included in the Bill itself, and they recommend that the Bill should be re-introduced next Session, with those Sections so incorporated.

22 *July* 1863.

PROCEEDINGS OF THE COMMITTEE.

Jovis, 14° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. Solicitor General.
Mr. Cardwell.
Mr. Walter.
Sir William Heathcote.
Mr. Mowbray.
Mr. Puller.
Mr. Francis Sharp Powell.
Mr. Locke.
Lord John Manners.
Mr. Gathorne Hardy.
Mr. Hunt.
Mr. Henry Seymour.
Mr. Serjeant Pigott.

Mr. *Cardwell* was called to the Chair.

The Committee proceeded to the consideration of the Bill.

The Preamble was postponed.

Clauses No. 1 to 5, read, and postponed.

Clauses No. 6 and 7, agreed to.

Clause No. 8, amended, and agreed to.

Clauses No. 9 to 11, agreed to.

Clause No. 12, amended, and agreed to.

Clauses No. 13 to 15, agreed to.

Clauses No. 16 to 18, postponed.

Clause No. 19, agreed to.

Clause No. 20, postponed.

Clause No. 21, agreed to.

Clauses No. 22 and 23, postponed.

Clause No. 24, agreed to.

Clause No. 25, amended, and agreed to.

Clause No. 26, agreed to.

Clauses No. 27 and 28, amended, and agreed to.

Clauses No. 29 to 34, agreed to.

Clause No. 35, amended, and agreed to.

Clause No. 36, postponed.

Clauses No. 37 and 38, amended, and agreed to.

Clause No. 39, postponed.

[Adjourned till Tuesday next, at Twelve o'clock.

Martis, 19° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Lord John Manners.
Mr. Mowbray.
Mr. Gathorne Hardy.
Mr. Hunt.
Mr. Francis Sharp Powell.
Mr. Walter.
Mr. Puller.
Mr. Remington Mills.
Sir William Heathcote.
Mr. Solicitor General.

Clause No. 40, postponed.

Clauses No. 41 to 60, disagreed to.

Clauses No. 61 and 62, postponed.

Clause No. 63 amended, and agreed to.

Clause No. 64, disagreed to.

Clause No. 65, postponed.

Clauses No. 66 to 68, disagreed to.

Clauses No. 69 to 71, postponed.

Clause No. 72, disagreed to.

Clause No. 73, amended, and agreed to.

Clause No. 74, postponed.

Clauses No. 75 to 81, agreed to.

Clause No. 82, amended, and agreed to.

Clause No. 83, agreed to.

Clause No. 84, amended, and agreed to.

Clauses No. 85 and 86, agreed to.

Clause No. 87, amended, and agreed to.

Clauses No. 88, to 90, agreed to.

Clause No. 91, postponed.

Clause No. 92, amended, and agreed to.

[Adjourned to Friday, 29th June, at Twelve o'clock.

Veneris, 29° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Mr. Mowbray.
Mr. Locke.
Mr. Hunt.
Sir William Heathcote.
Mr. Gathorne Hardy.
Mr. Remington Mills.
Mr. Francis Sharp Powell.
Mr. Puller.
Lord John Manners.
Mr. Walter.
Mr. Walpole.
Mr. Henry Seymour.
Mr. Serjeant Pigott.
Mr. Solicitor General.

Clause No. 93.—Amendment proposed in page 21, line 19, after the word "assign" to insert the words "out of such fees."—(Mr. *Hunt*).—Question, That those words be there inserted,—put, and negatived.

Another

Another amendment proposed in page 21, line 20, after the word "sum," to insert the words "out of any monies hereafter placed at their disposal for that purpose."—(Mr. *G. Hardy*).—Question put, That those words be there inserted :—The Committee divided.

Ayes, 9.	Noes, 4.
Mr. Solicitor General.	Mr. Mowbray.
Sir Wm. Heathcote.	Mr. Locke.
Mr. Puller.	Lord J. Manners.
Mr. F. S. Powell.	Mr. R. Mills.
Mr. G. Hardy.	
Mr. Walter.	
Mr. Hunt.	
Mr. Pigott.	
Mr. Walpole.	

Clause, as amended, agreed to.

Clause No. 94, amended, and agreed to.

Clauses No. 95 to 110, postponed.

Clause No. 111, amended, and agreed to.

Clauses No. 112 and 113, agreed to.

Clause No. 114, amended, and agreed to.

Clause No. 115, agreed to.

Clause No. 116, amended, and agreed to.

Clause No. 117, disagreed to.

Clause No. 118, agreed to.

Clause No. 119, amended, and agreed to.

Clauses No. 120 to 124, agreed to.

Clause No. 125, amended, and agreed to.

Clause No. 126, agreed to.

Clause No. 127, disagreed to.

[Adjourned till Tuesday next, at Twelve o'clock.

Martis, 2° die Junii, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Sir William Heathcote.	Mr. Hunt.
Mr. Gathorne Hardy.	Mr. Mowbray.
Mr. Walter.	Mr. Locke.
Mr. Puller.	Mr. Remington Mills.
Mr. Francis Sharp Powell.	Mr. Walpole.
Lord John Manners.	Mr. Solicitor General.

Clauses No. 128 to 130, amended, and agreed to.

Clauses No. 131 and 132, agreed to.

Clauses No. 133 to 155, postponed.

Clause No. 156, amended, and agreed to.

Clauses No. 157 to 160, agreed to.

Clause No. 161, amended, and agreed to.

Clause No. 162.—Amendment proposed in page 34, line 37, after the word "liabilities," to insert the words, "except the making of a church-rate"—(Mr. *Remington Mills*).—Question put, That those words be there inserted:—The Committee divided.

Ayes, 1.	Noes, 11.
Mr. Remington Mills.	Mr. Solicitor General.
	Sir William Heathcote.
	Mr. Walter.
	Mr. G. Hardy.
	Mr. Puller.
	Mr. F. S. Powell.
	Mr. Walpole.
	Lord John Manners.
	Mr. Locke.
	Mr. Hunt.
	Mr. Mowbray.

Clause amended, and agreed to.

Clauses No. 163 to 165, amended, and agreed to.

Clause No. 166, agreed to.

Clauses No. 167 to 172 amended, and agreed to.

Clause No. 173, disagreed to.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 5° die Junii, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Lord John Manners.	Mr. Hunt.
Mr. Gathorne Hardy.	Mr. Remington Mills.
Mr. Walter.	Mr. Solicitor General.
Mr. Francis Sharp Powell.	Mr. Henry Seymour.
Sir William Heathcote.	Mr. Serjeant Pigott.

Clause No. 174, amended, and agreed to.

Clause No. 175.—Amendment proposed in page 37, line 33, to leave out the word "fifth," and insert the word "half"—(Lord *John Manners*),—instead thereof.—Question, That the word "fifth" stand part of the clause,—put, and negatived.—Question put, That the word "half" be there inserted:—The Committee divided.

Ayes, 3.	Noes, 3.
Sir Wm. Heathcote.	Mr. Walter.
Mr. G. Hardy.	Mr. F. S. Powell.
Lord J. Manners.	Mr. Hunt.

Whereupon the Chairman declared himself with the Noes.

Question, That the word "third" be there inserted,—put, and agreed to.

Another amendment proposed, in page 37, line 35, to leave out from the word "sittings" to the word "as," in line 37—(Mr. *Walter*).—Question, That the words proposed to be left out stand part of the clause,—put, and agreed to.

Another amendment proposed, in page 37, line 37, to leave out the word "as"—(Mr. *F. S. Powell*).—Question put, That the word "as" stand part of the clause:—The Committee divided.

Ayes, 5.	Noes, 2.
Lord J. Manners.	Mr. Walter.
Mr. G. Hardy.	Mr. F. S. Powell.
Sir W. Heathcote.	
Mr. R. Mills.	
Mr. Hunt.	

Clause, as amended, agreed to.

Clause No. 176, amended, and agreed to.

Clause

Clause No. 177, agreed to.

Clause No. 178, amended, and agreed to.

Clauses No. 179 to 189, postponed.

Clauses No. 190 to 192, amended, and agreed to.

Clause No. 193, agreed to.

Clauses 194 to 197, amended, and agreed to.

Clause No. 198, disagreed to.

Clauses No. 199 to 204, amended, and agreed to.

Clause 205,—An amendment made.

Amendment proposed, in page 44, line 18, to leave out from "rebuilding" to "of," in line 19—(Mr. *F. S. Powell*).—Question put, That the words proposed to be left out stand part of the clause:—The Committee divided.

Ayes, 5.	Noes, 3.
Mr. Solicitor General.	Mr. G. Hardy.
Lord J. Manners.	Sir Wm. Heathcote.
Mr. H. Seymour.	Mr. F. S. Powell.
Mr. Hunt.	
Mr. Serjeant Pigott.	

Other amendments made.—Clause, as amended, agreed to.

Clause No. 206, agreed to.

[Adjourned to Tuesday next, at Twelve o'clock

Martis, 9° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Mr. Solicitor General.	Mr. Locke.
Sir Wm. Heathcote.	Mr. Serjeant Pigott.
Mr. Gathorne Hardy.	Mr. Walter.
Mr. Francis Sharp Powell.	Mr. Puller.
Mr. Hunt.	Mr. Mowbray.
Lord John Manners.	Mr. Henry Seymour.

Clauses No. 207 to 209, amended, and agreed to.

Clause No. 210, agreed to.

Clauses No. 211 and 212, amended, and agreed to.

Clause No. 213, postponed.

Clauses No. 214 and 215, amended, and agreed to.

Clauses No. 216 and 217, postponed.

Clause No. 218.—An amendment made.

Another amendment proposed, in page 48, line 16, to leave out from "benefice" to "or," in line 18.—(Mr. *F. S. Powell*).—Question put, That the words proposed to be left out stand part of the clause:—The Committee divided.

Ayes, 4.	Noes, 5.
Lord J. Manners.	Mr. Solicitor General.
Mr. Puller.	Sir Wm. Heathcote.
Mr. Walter.	Mr. Hunt.
Mr. Mowbray.	Mr. F. S. Powell.
	Mr. Serjeant Pigott.

Another amendment proposed, in page 48, line 20, to leave out the words, "and fifty"—(Mr. Serjeant *Pigott*).—Question put, That the words "and fifty" stand part of the clause:—The Committee divided:

Ayes, 6.	Noes, 3.
Lord J. Manners.	Mr. Solicitor General.
Mr. Puller.	Mr. Hunt.
Sir Wm. Heathcote.	Mr. Serjeant Pigott.
Mr. Walter.	
Mr. Mowbray.	
Mr. F. S. Powell.	

Clause, as amended, agreed to.

Clauses No. 219 and 220, agreed to.

Clause No. 221, amended, and agreed to.

Clause No. 222.—An amendment made.

Question, That the clause, as amended, stand part of the Bill, put—and negatived.

Clause No. 223, amended, and agreed to.

Clause No. 224, agreed to.

Clauses No. 225 and 226, disagreed to.

Clauses No. 227 to 230, amended, and agreed to.

Clause No. 231, agreed to.

Clause No. 232, amended and agreed to.

Clause No. 233, agreed to.

Clauses No. 234 and 235, disagreed to.

Clauses No. 236 and 237, amended, and agreed to.

[Adjourned till Friday next, at Two o'clock.

Veneris, 12° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Lord John Manners.	Mr. Walter.
Mr. Serjeant Pigott.	Mr. Gathorne Hardy.
Mr. Mowbray.	Mr. Solicitor General.
Mr. Locke.	Mr. Francis Sharp Powell.
Sir William Heathcote.	Mr. Remington Mills.
Mr. Hunt.	

Clauses No. 238 to 242, agreed to.

Clause No. 243, amended, and agreed to.

Clause No. 244, agreed to.

Clause No. 245, amended, and agreed to.

Clauses No. 246 and 247, postponed.

Clauses No. 248 to 250, amended, and agreed to.

[Adjourned till Friday next, at Twelve o'clock.

Veneris, 19° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Lord John Manners.	Sir Wm. Heathcote.
Mr. Mowbray.	Mr. Serjeant Pigott.
Mr. Hunt.	Mr. Henry Seymour.
Mr. Walter.	Mr. Locke.
Mr. Francis Sharp Powell.	

Clause

Clause No. 251, postponed.

Clause No. 252, agreed to.

Clause No. 253, postponed.

Clause No. 254, amended, and agreed to.

Clause No. 255, agreed to.

Clause No. 256, amended, and agreed to.

Clauses No. 257 to 259, agreed to.

Clause No. 260, postponed.

Clause No. 261, amended, and agreed to.

Clause No. 262, agreed to.

Clauses No. 263 to 266, amended, and agreed to.

Clauses No. 267 to 271, agreed to.

Clause No. 272, postponed.

Clauses No. 273 to 275, agreed to.

Clause No. 276, postponed.

Clauses No. 277 to 279, agreed to.

Clauses No. 280 and 281, amended, and agreed to.

Clauses No. 282 to 287, postponed.

Clauses No. 288 and 289, agreed to.

Clause No. 290, amended, and agreed to.

Clause No. 291, agreed to.

Clause No. 292.—Amendments made.

Question put, That the Clause, as amended, stand part of the Bill:—The Committee divided.

Ayes, 1.	Noes, 6.
Mr. F. S. Powell.	Mr. Henry Seymour.
	Mr. Hunt.
	Mr. Walter.
	Lord J. Manners.
	Mr. Mowbray.
	Sir William Heathcote.

Clauses No. 293 to 295, postponed.

The petitions referred to the Committee for the alteration of the Bill respecting pews, pew-rents, and free seats, were read, and considered.

[Adjourned till Tuesday next, at Two o'clock.

Martis, 23° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Lord John Manners.	Mr. Mowbray.
Sir William Heathcote.	Mr. Hunt.
Mr. Gathorne Hardy.	Mr. Remington Mills.
Mr. Walter.	Mr. Puller.
Mr. Francis Sharp Powell.	Mr. Henry Seymour.

Clause No. 296, agreed to.

Clause No. 297, postponed.

[Adjourned till Friday next, at Twelve o'clock.

Veneris, 26° die Junii, 1863.

MEMBERS PRESENT:

Sir WILLIAM HEATHCOTE in the Chair.

Lord John Manners.	Mr. Francis Sharp Powell.
Mr. Mowbray.	Mr. Solicitor General.
Mr. Hunt.	Mr. Locke.
Mr. Walter.	Mr. Remington Mills.
Mr. Gathorne Hardy.	Mr. Henry Seymour.
Mr. Puller.	

Clause No. 298, postponed.

Clause No. 299, agreed to.

Clause No. 300—Amendment proposed, in page 68, line 33, after the word "shall," to insert the words, "provide a proper pew for the exclusive use of the patron of such church, if required by him so to do, and the Commissioners shall likewise"—(Mr. *Walter*).—Question put, That these words be there inserted:—The Committee divided.

Ayes, 2.	Noes, 6.
Mr. F. S. Powell.	Mr. Puller.
Mr. Walter.	Mr. G. Hardy.
	Mr. Solicitor General.
	Lord J. Manners.
	Mr. Mowbray.
	Mr. Hunt.

Clause agreed to.

Clauses No. 301 and 302, amended, and agreed to.

Clauses No. 303 and 304, agreed to.

Clause No. 305, amended and agreed to.

Clause No. 306.—Question put, That the Clause stand part of the Bill:—The Committee divided.

Ayes, 5.	Noes, 4.
Mr. Walter.	Mr. F. S. Powell.
Mr. Solicitor General.	Mr. Puller.
Lord J. Manners.	Mr. G. Hardy.
Mr. Mowbray.	Mr. R. Mills.
Mr. Locke.	

Clause No. 307—Amendment proposed, at the beginning of the Clause, to insert the words, "it shall be lawful for such churchwardens to let:"—(Mr. *F. S. Powell*).—Question put, That these words be there inserted:—The Committee divided.

Ayes, 2.	Noes, 5.
Mr. F. S. Powell.	Mr. Puller.
Lord J. Manners.	Mr. Walter.
	Mr. Solicitor General.
	Mr. R. Mills.
	Mr. Locke.

Another Amendment proposed, in page 69, line 39, after the word "place," to insert the words "in which there shall not be sufficient accommodation in the churches and chapels of the parish or place for the inhabitants thereof"—(Lord *J. Manners*).—Question put, That these words be there inserted:—The Committee divided.

Ayes, 2.	Noes, 5.
Mr. F. S. Powell.	Mr. Puller.
Lord J. Manners.	Mr. Walter.
	Mr. Solicitor General.
	Mr. R. Mills.
	Mr. Locke.

An Amendment made.—Clause, as amended, agreed to.

Clause No. 308, amended, and agreed to.

Clause No. 309, agreed to.

Clauses No. 310 and 311, amended, and agreed to.

Clause No. 312, agreed to.

Clause No. 313, disagreed to.

Clauses No. 314 and 315, agreed to.

Clauses No. 316 and 317, amended, and agreed to.

Clause No. 318, agreed to.

Clause No. 319, amended, and agreed to.

Clause No. 320, disagreed to.

Clauses No. 321 to 323, amended, and agreed to.

Clause No. 324, postponed.

Clause No. 325, disagreed to.

[Adjourned till Tuesday next, at Twelve o'clock.

Martis, 30° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Sir William Heathcote.	Mr. Gathorne Hardy.
Mr. Walter.	Mr. Puller.
Mr. Francis Sharp Powell.	Mr. Remington Mills.
Lord John Manners.	Mr. Mowbray.

Clause No. 326, amended, and agreed to.

Clauses No. 327 to 329, agreed to.

Clauses No. 330 to 332, amended, and agreed to.

Clause No. 333, disagreed to.

Clause No. 334, amended, and agreed to.

Clause No. 335, agreed to.

Clause No. 336, amended, and agreed to.

Clause No. 337, agreed to.

Clause No. 338—Amendment proposed, in page 76, line 31, to leave out from the word "Act," to the end of the Clause—(Sir *William Heathcote*).—Question put, That the words proposed to be left out stand part of the Clause:—The Committee divided.

Ayes, 3.	Noes, 3.
Mr. F. S. Powell.	Mr. G. Hardy.
Mr. Puller.	Sir William Heathcote.
Mr. Walter.	Lord J. Manners.

Whereupon the Chairman declared himself with the Ayes.

Clause agreed to.

Clause No. 339, agreed to.

Clause No. 340, amended, and agreed to.

Clauses No. 341 and 342, disagreed to.

Clause No. 343, agreed to.

Clause No. 344—Amendment proposed, at the beginning of the Clause to insert the words, "Every new burial-ground shall be established under and regulated by the provisions of the Acts passed in the Session holden in the 18th and 19th years of Her present Majesty, c. 128, and the 20th and 21st years, c. 81"—(Mr. *R. Mills*).—Question put, That these words be there inserted:—The Committee divided.

Ayes, 1.	Noes, 7.
Mr. R. Mills.	Mr. F. S. Powell.
	Mr. Puller.
	Mr. Walter.
	Mr. G. Hardy.
	Sir William Heathcote.
	Lord John Manners.
	Mr. Mowbray.

Amendments made.—Clause, as amended, agreed to.

Clause No. 345, postponed.

Clauses No. 346 and 347, amended, and agreed to.

Clauses No. 348 and 349, agreed to.

Clause No. 350, amended, and agreed to.

Clauses No 351 to 356, agreed to.

Clauses No. 357 to 386, postponed.

Clauses No, 387 to 397, ageeed to.

Clause No. 398, postponed.

Clause No. 399, amended, and agreed to.

Clause No. 400—An amendment made, in page 92, line 7, by inserting after the word "herein," the word "otherwise."—Another Amendment proposed, in the same page and line, to leave out from the word "otherwise" to the end of the Clause, in order to insert the words, "expressly provided nothing herein contained shall be construed to affect or alter any rights, privileges, or liabilities whatsoever, ecclesiastical or civil, of any parish, chapelry, or district"—(Mr. *R. Mills*).—Question put, That the word "provided" stand part of the Clause:—The Committee divided.

Ayes, 6.	Noes, 1.
Mr. F. S. Powell.	Mr. R. Mills.
Mr. Puller.	
Mr. G. Hardy.	
Sir William Heathcote.	
Lord J. Manners.	
Mr. Mowbray.	

Clause, as amended, agreed to.

Clauses No. 401 and 402, agreed to.

Clause No. 403, amended, and agreed to.

Clauses No. 404 to 407, agreed to.

Schedules A. and B. read, and postponed.

[Adjourned till Tuesday next, at Twelve o'clock.

Martis, 7° die Julii, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Mr. Walter.	Mr. Henry Seymour.
Mr. Francis Sharp Powell.	Mr. Mowbray.
Lord John Manners.	Mr. Solicitor General.
Mr. Hunt.	Mr. Locke.

Postponed Clauses No. 357 and 358, amended, and agreed to.

Postponed Clauses No. 359 and 360, disagreed to.

Postponed Clause, No. 361, agreed to.

Postponed Clause No. 362, disagreed to.

Postponed Clauses No. 363 and 364, amended, and agreed to.

Postponed Clauses No. 365 and 366, agreed to.

Postponed Clauses No. 367 to 369, amended, and agreed to.

Postponed Clauses No. 370 and 371, agreed to.

Postponed Clauses No. 372 and 373, disagreed to.

Postponed Clause No. 374, amended, and agreed to.

Postponed Clause, No. 375, disagreed to.

Postponed

Postponed Clauses No. 376 to 381, agreed to.

Postponed Clauses No. 382 and 383, amended, and agreed to.

Postponed Clauses No. 384 to 386 agreed to.

Postponed Clauses, No. 16 to 18, disagreed to.

Postponed Clause No. 373, amended, and agreed to.

Postponed Clause 20.—Amendment made, in page 7, line 37, by inserting after the word "the" the word "public," and after the word "funds," the words "or stocks of Great Britain."—Another Amendment proposed, after the words "Great Britain," to insert the words "or in any securities of the government of India, or of any foreign or colonial government guaranteed by the Government of Great Britain"—(Mr. *Henry Seymour*).—Question put, That those words be there inserted :—The Committee divided.

Ayes, 3.	Noes, 3.
Mr. F. S. Powell.	Mr. Walter.
Lord John Manners.	Mr. Solicitor General.
Mr. Henry Seymour.	Mr. Mowbray.

Whereupon the Chairman declared himself with the Noes.

Clause, as amended, agreed to.

Postponed Clause, No. 22, disagreed to.

Postponed Clauses No. 23, 36, and 39, amended, and agreed to.

Postponed Clauses No. 40, 61, 62, 65, 69, 70, 71, and 74, disagreed to.

Postponed Clause No. 91, amended, and agreed to.

Postponed Clauses No. 95 to 110, 133 to 155, and 179 to 181, disagreed to.

Postponed Clause No. 182, agreed to.

Postponed Clauses No. 183 to 185, disagreed to.

Postponed Clause No. 186, amended, and agreed to.

Postponed Clauses No. 187 to 189, disagreed to.

Postponed Clause No. 213, amended, and agreed to.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 14° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Mr. Francis Sharp Powell.	Mr. Locke.
Mr. Hunt.	Mr. Henry Seymour.
Mr. Walter.	Mr. Puller.

Postponed Clause No. 216, agreed to.

Postponed Clause No. 217, amended, and agreed to.

Postponed Clauses No. 246 and 247, amended, and agreed to.

Postponed Clauses No. 251 and 253, disagreed to.

Postponed Clause, No. 260, amended, and agreed to.

Postponed Clause No. 272, disagreed to.

Postponed Clause No. 276, agreed to.

Postponed Clause No. 282.—An amendment made.—Amendment proposed in page 64, line 41, to leave out all the words from the word "thereof" to the word "and," page 65, line 1,

(Mr. *Hunt*).—Question put, That the words proposed to be left out stand part of the Clause:—The Committee divided.

Ayes, 2.	Noes, 4.
Mr. Henry Seymour.	Mr. Hunt.
Mr. Locke.	Mr. F. S. Powell.
	Mr. Puller.
	Mr. Walter.

Clause, as amended, agreed to.

Postponed Clause No. 283, agreed to.

Postponed Clauses No. 284 and 285, amended, and agreed to.

Postponed Clause No. 286, agreed to.

Postponed Clause No. 287, amended, and agreed to.

Postponed Clause No. 293, disagreed to.

Postponed Clauses No. 294 and 295, agreed to.

Postponed Clauses No. 297 and 298, disagreed to.

Postponed Clause No. 324, agreed to.

Postponed Clause No. 345, amended, and agreed to.

Postponed Clause No. 398, disagreed to.

Postponed Clauses No. 1 to 3, agreed to.

Postponed Clause No. 4, disagreed to.

Postponed Clause No. 5, amended, and agreed to.

Clause (Reconveyance of Land conveyed to Commissioners for Site of a Church on failure to build such Church within Seven Years from date of Conveyance)—(Mr. *Hunt*)—brought up, and read 1°.—Question put, That the Clause be read a second time:—The Committee divided.

Ayes, 3.	Noes, 2.
Mr. Walter.	Mr. F. S. Powell.
Mr. Hunt.	Mr. Puller.
Mr. Locke.	

Clause added.

Clause (Form of appointment of new Trustees)—(Mr. *Hunt*)—brought up, read 1°, 2°, and added.

Clause (Church built by Subscription may be made a District Church)—Mr. *Solicitor General*)—brought up, read 1°, 2°, and added.

Clause (Erection of Parochial Chapels)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Nomination of Curates to Chapels of Ease)—(Mr. *Solicitor General*)—brought up, and read 1°, 2°.—Amendment proposed, in line 5, after the word "parish," to insert the words "or district"—(Mr. *F. S. Powell.*)—Question put, That these words be there inserted:—The Committee divided.

Ayes, 4.	Noes, 1.
Mr. F. S. Powell.	Mr. Puller.
Mr. Walter.	
Mr. Hunt.	
Mr. Locke.	

Other Amendments made.—Clause, as amended, agreed to, and added.

Clause (Application of Pew Rents by the Commissioners)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Appointment of Churchwardens to Chapels of Ease)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Notice to Patron and Incumbent of formation of District Chapelry)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, and added.

Clause (When any Parish has been subdivided into two or more new Parishes for ecclesiastical

astical purposes, th Saint's name or other title by which the mother church is designated shall be confined to the district or part of the parish which remains attached to such mother church for ecclesiastical purposes; nor shall such Saint's name or other title be applied for any purposes whatsoever, whether civil or ecclesiastical, to any other part of the original parish)—(Mr. *Locke*)—brought up, and read 1°.—Question put, That the Clause be read a second time:—The Committee divided.

Ayes, 2.	Noes, 4.
Mr. H. Seymour.	Mr. F. S. Powell.
Mr. Locke.	Mr. Puller.
	Mr. Walter.
	Mr. Hunt.

Clause (When any parish having but one title or name—which title or name is identical with that of its mother Church—has been subdivided into two or more parishes for ecclesiastical purposes, then in such parish all notices for civil purposes shall be headed "The parish of [*using the name of the mother parish*], which comprehends the new parishes of A., B., C., &c.")—(Mr. *Locke*)—brought up, and read 1°.—Question put, That the Clause be read a second time:—The Committee divided.

Ayes, 2.	Noes, 4.
Mr. F. S. Powell.	Mr. Puller.
Mr. Locke.	Mr. Walter.
	Mr. H. Seymour.
	Mr. Hunt.

Clause (Incumbent of new Parish to be Vicar or Rector thereof)—(Mr. *Puller*)—brought up, read 1°, 2°, amended, and added.

Clause (Pew Rents to be fixed by Commissioners)—(Lord *John Manners*)—brought up, read 1°, 2, and added.

Clause (Property may be given to provide compensation to the Incumbents for the loss of Fees)—(Mr. *Hunt*)—brought up, read 1°, 2°, and added.

Adjourned till Friday next, at Twelve o'clock.

Veneris, 17° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Mr. Puller.	Mr. Francis Sharp Powell.
Lord John Manners.	Mr. Henry Seymour.
Mr. Walter.	

Clause (Church built by Subscription may be made a district Church)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Incumbents of original Parishes may augment Parishes, &c., formed thereout)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Incumbents of new Parishes, &c., may enforce Payment of Tithes, Revenues, &c.)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, and added.

Clause (In every new Parish Bishop of the Diocese in which the Lord's Table is situated to have Jurisdiction)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Apportioned Part of Endowments and Charges attached to any distinct and separate Parish to belong to the Incumbent)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Time when Order in Council for formation of a new Parish is to take effect)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Repeal of the Church Building and New Parishes Acts)—(Mr. *Cardwell*)—brought up, read 1°, 2°, amended, and added.

Clause (Property conveyed for the Site of any Church not to be questioned after Seven Years)—(Mr. *Cardwell*)—brought up, read 1°, 2°, amended, and added.

Clause (Jury may apportion Rent or Fine)—(Mr. *Cardwell*)—brought up, read 1°, 2°, amended, and added.

Clause (Covenants to be apportioned)—(Mr. *Cardwell*)—brought up, read 1°, 2°, amended, and added.

Clause (Endowed Charities may be apportioned on the formation of new Parishes or Districts)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (Notices to be given of Orders of Apportionment)—(Mr. *Solicitor General.*)—brought up, read 1°, 2°, and added.

Clause (Orders of Apportionment in certain cases to be subject to Appeal)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, and added.

Clause (Churches built wholly or in part by the Commissioners to be in part arranged in Pews, and residue in Free Seats)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, and added.

Clause (Commissioners, with certain consents, may fix Pew Rents for that part of a Church which has been rebuilt or enlarged)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, amended, and added.

Clause (After a Church shall have been built, and the Pews and Seats shall have been disposed of and let on a certain scale, no alteration of this scale shall take place without the consent of the Churchwardens for the time being, or in case of there being no Churchwardens, then of the body and persons having the Patronage of the said Church)—(Mr. *Henry Seymour*)—brought up, and read 1.—Question put, That the Clause be read a second time:—The Committee divided.

Ayes, 2.	Noes, 2.
Lord J. Manners.	Mr. F. S. Powell.
Mr. H. Seymour.	Mr. Walter.

Whereupon the Chairman declared himself with the Ayes.

Clause added.

Clause (Any Fees chargeable or charged by the Incumbent of any Church under this Act in consideration of any vault granted for the use of one or more persons shall be vested in the Incumbent and the Churchwardens, and shall be paid by them to the Incumbent for the time being, in such equal proportions as shall be due for each burial which shall take place in such vault)—(Mr. *Walter*)—brought up, and read 1°.—Question, That the Clause be read a second time—put, and negatived.

Clause (The Validity of Marriages performed in Error in Churches with Parishes or Districts assigned to them not to be questioned, except where Proceedings are pending at the passing of this Act)—(Mr. *Walter*)—brought up, read 1°, 2°, and added.

Clause (Nothing in this Act to alter the power of forming new Parishes under Statute)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, and added.

Clause (The Church of a new Parish to follow the Designation of the Church of the original Parish)—(Mr. *Solicitor General*)—brought up, and read 1°.—Question, That the Clause be read a second time—put, and negatived.

[Adjourned till Wednesday next, at Twelve o'clock.

Mercurii, 22° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. CARDWELL in the Chair.

Mr. Puller.	Lord John Manners.
Mr. Francis Sharp Powell.	Mr. Henry Seymour.

Clause (Pew Rents to be subject to power of Commissioners if Chapels of Ease are made District Churches)—(Mr. *Solicitor General*)—brought up, read 1°, 2°, and added.

Postponed

Postponed Schedule A.—amended, and agreed to.

Postponed Schedule B —agreed to.

Preamble agreed to.

Ordered, To Report.

Motion made, and Question, That the Committee do make a Special Report.—(Lord *J. Manners*), put, and agreed to.

Special Report, read, and agreed to.

To Report.

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APPENDIX.

Appendix, No. 1.

OBSERVATIONS accompanying the DRAFT of the CHURCH BUILDING and NEW PARISHES ACTS AMENDMENT BILL. By Mr. *A. J. Stephens*, Q.C., LL.D. Appendix, No. 1.

GENERAL OBSERVATIONS.

THE Statutes generally designated as the Church Building and New Parishes Acts are,—58 Geo. 3, c. 45; 59 Geo. 3, c. 134; 3 Geo. 4, c. 72; 5 Geo. 4, c. 103; 7 & 8 Geo. 4, c. 72; 9 Geo. 4, c. 42; 1 & 2 Will. 4, c. 38; 2 & 3 Will. 4, c. 61; 1 & 2 Vict. c. 107; 2 & 3 Vict. c. 49; 3 & 4 Vict. c. 60; 6 & 7 Vict. c. 37; 7 & 8 Vict. c. 56; 7 & 8 Vict. c. 94; 8 & 9 Vict. c. 70; 9 & 10 Vict. c. 68; 9 & 10 Vict. c. 88; 11 & 12 Vict. c. 37; 14 & 15 Vict. c. 97; 17 & 18 Vict. c. 32; 19 & 20 Vict. c. 55, and 19 & 20 Vict. c. 104.

The principal duties devolving upon the Church Building Commissioners, under the Church Building Acts, were—to expend Parliamentary grants of 1,500,000*l.* in the building of churches and otherwise extending church accommodation throughout the kingdom. To effect this they were empowered to divide and subdivide large and populous parishes, and to build or to aid in the building of churches.

The principal duties devolving upon the Ecclesiastical Commissioners, under the New Parishes Acts, so far as Church Extension was concerned, were—(1) to make better provision for the spiritual care of populous parishes, by expending in the formation and endowment of separate districts 600,000*l.*, borrowed by them under Statute 6 & 7 Vict. c. 37; and (2) to facilitate the formation and endowment of separate and distinct parishes.

The building of churches for such districts was exclusively left to voluntary exertions.

The powers of the Church Building Commissioners were, in 1856 (19 & 20 Vict. c. 55), transferred to the Ecclesiastical Commissioners, who are empowered to carry into effect the provisions of the Church Building and New Parishes Acts.

Under the Church Building and New Parishes Acts various modes of dividing and subdividing parishes are provided. The divisions thus effected differ in their legal character.

The numerous and minute distinctions between "Distinct and Separate Parishes," "District Parishes," "Consolidated Chapelries," "District Chapelries," "Particular or Patronage Districts," "Peel Districts," "Peel Parishes," and "New Parishes," are difficult to comprehend, and are productive of embarrassment.

The distinctions are not only useless, but they tend to impede Church Extension, in consequence of the perplexity, expense, and annoyance which they occasion. Their abolition, however desirable it may be, could not be effected in a Consolidating Act without a considerable amendment of the law in point of substance.

It is suggested that, in order to avoid the evils of the present system, the basis of future legislation should be as follows:—

(1). That all future divisions and subdivisions of parishes should be effected by one mode of proceeding, and that there should be no intermediate state between entire subordination to the incumbent of the mother church and complete separation and independence;

(2). That facilities should be given for the erection of chapels-of-ease, the incumbents of the mother churches being also the incumbents of such chapels; and,

(3). That encouragement should be afforded for the endowment of districts, with a view to make better provision for the spiritual care of populous parishes.

The following Tables will illustrate the distinctions between the principal Ecclesiastical Divisions under the Church Building and New Parishes Acts:—

Ecclesiastical Divisions formed under the Church Building Acts.

1.—*Distinct and Separate Parishes.*

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Church.	Patronage of the New Church and Division.	Repairs of New Church.
58 Geo. 3, c. 45, s. 16. 1 & 2 Vict., c. 107, s. 12.	By Scheme and Order in Council.	The Bishop and Patron.	A portion of the Tithes, Glebe, &c. belonging to the old Church.	No Offices of the Church (except Burials by the Incumbent of the Mother Church) can be performed until an avoidance of the Mother Church, when all the Offices may be performed, and the Fees received by the Incumbent of the new Division (58 Geo. 3, c. 45, ss. 28, 29.)	If the Commissioners make a Grant in aid of building the new Church, they can fix a Scale of Pew Rents for it (58 Geo. 3, c. 45, ss. 63, 64.)	By 59 Geo. 3, c. 134, s. 12, the Church becomes, immediately after consecration, a distinct Benefice, and the Two Churches are held together as One Benefice by the Incumbent of the Mother Church. Upon the death, resignation, or other avoidance of the existing Incumbent of the Parish divided (58 Geo. 3, c. 45, s. 16), the new Division becomes a Rectory, Vicarage, Donative or Perpetual Curacy, according to the character of the Church of the original parish.	Belongs to the Patron of the old Church (59 Geo. 3, c. 134, s. 13,) unless vested elsewhere; and if the Division be entirely formed out of an extra-parochial place, then the Patronage belongs to the Bishop.	Provided for by Rates levied on the Inhabitants of the new Division (58 Geo. 3, c. 45, ss. 70, 71.)

2.—*District Parishes.*

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Church.	Patronage of the New Church and Division.	Repairs of New Church.
58 Geo. 3, c. 45, s. 21. 1 & 2 Vict., c. 107, s 12.	By Scheme and Order in Council.	The Bishop -	The Permanent Endowments of the old Church are not affected by the division.	Not any Offices (except Burials by the Incumbent of the Mother Church) can be performed until an avoidance of the Mother Church, or the resignation of the new Church by the Incumbent of the old Church, when all the Offices may be performed, and the Fees received, by the Incumbent of the District Parish.	If the Commissioners make a Grant in aid of building the new Church, they can fix a Scale of Pew Rents for it (58 Geo. 3, c. 45, ss. 63, 64.)	Until an avoidance of the old Church, the District Parish is served by a licensed Stipendiary Curate, nominated by the Incumbent of the old Church (59 Geo. 3, c. 134. s. 12). The license of the Curate, however, remains in force until revoked by the Bishop. These Churches become, when consecrated, distinct Benefices for all Ecclesiastical Purposes (*ibid*). They are Perpetual Curacies and Benefices Presentative (58 Geo. 3, c. 45, s. 25.)	Belongs to the Patron of the old Church (58 Geo. 3, c. 45, s. 67; 1 & 2 Vict., c. 107, s. 13; 2 & 3 Vict., c. 49, s. 11) unless vested elsewhere; and if the Division be entirely formed out of an extra-parochial place, then the Patronage belongs to the Bishop.	Provided for by Church Rates levied on the Inhabitants of the District Parish, who, however, remain liable for 20 years from the consecration of the new Church to the general Church Rate of the old Parish (58 Geo. 3, c. 45, ss. 70, 71.)

3.—*Consolidated Chapelries.*

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Church.	Patronage of the New Church and Division.	Repairs of the New Church.
59 Geo. 3, c. 134, s. 6; 8 & 9 Vict., c. 70, s. 9; 14 & 15 Vict., c. 97, ss. 19, 20; 1 & 2 Vict., c. 107, s. 14.	By Scheme and Order in Council.	The Bishop and the Patrons, or a majority of the Patrons of the several Parishes affected by the division.	The Permanent Endowments of the Parishes, &c. out of which the Consolidated Chapelry is taken are not affected by the division; but the Rector or Vicar of any such Parish may annex Tithes to the new Church, or effect a Rentcharge on his Living in favour of the Minister of such Church (1 & 2 Will. 4, c. 45, s. 21; and 1 & 2 Vict., c. 107, s. 14.)	The Offices of the Church may, upon the formation of the Consolidated Chapelry, be performed in the Church thereof without any order; the Fees being reserved to the Incumbents of the several original Parishes, &c. during their respective Incumbencies, or until avoidance (8 & 9 Vict., c. 70, ss. 10, 14, 15.)	If the Commissioners make a Grant in aid of building the new Church, they can fix a Scale of Pew Rents for it (58 Geo. 3, c. 45, ss. 63, 64.)	The Minister of the new Church is independent, except as to the Fees he is to account for, as mentioned in the Fifth Column (8 & 9 Vict., c. 70, s. 9.)	This is settled by the Patrons, or a majority of the Patrons, of the several Parishes, &c. affected (8 & 9 Vict. c. 70, s. 9.)	Not provided, save so far as it may be considered to be provided for by 58 Geo. 3, c. 45, s. 70, explained by 3 Geo. 4, c. 72, s. 20, which would throw the repair of the Chapel, until the Chapelry becomes a new Parish, upon the Parish at large in which the Church is locally situate. *See* Gough *v.* Jones (Court of Arches, 22 Nov. 1862.)

4.—*District Chapelries.*

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Church.	Patronage of the New Church and Division.	Repairs of the New Church.
59 Geo. 3, c. 134, s. 16; 1 & 2 Vict., c. 107, s. 12; 2 & 3 Vict., c. 49, s. 3; 3 & 4 Vict., c. 60, s. 1.	By Scheme and Orde in Council.	The Bishop - -	The Permanent Endowments of the Parish, &c. out of which the District Chapelry is taken are not affected by the division; but the Rector or Vicar of any such Parish may annex Tithes to the new Church, or effect a Rentcharge on his Living in favour of the Minister of such Division (1 & 2 Will. 4, c. 45, s. 21.)	The Commissioners, with the Bishop's consent only, determine whether all or any of the Offices of the Church may be performed in the new Church, and how the Fees should be appropriated until the avoidance of the Mother Church or relinquishment of the Fees by the Incumbent of the Mother Church (59 Geo. 3, c. 134, s. 16).	If the Commissioners make a Grant in aid of building the new Church, they can fix a Scale of Pew Rents for it (58 Geo. 3, c. 45, ss. 63, 64.)	The Minister of the District is independent, except as to any Fees he may have to account for to the old Church by the Order in Council assigning the District (8 & 9 Vict., c. 70, s. 17.)	Unless vested elsewhere, the Patronage belongs to the Incumbent of the Mother Church (8 & 9 Vict., c. 70, s. 23.) But if the Division be altogether out of an extra-parochial place, then the Patronage belongs to the Bishop (1 & 2 Vict., c. 107, s. 15.)	The Church is to be repaired, until it becomes a new Parish, by the Parish at large in which the Church is locally situate (58 Geo. 3, c. 45, s. 70; and 3 Geo. 4, c. 72, s. 20.) *See* Gough *v.* Jones.

ECCLESIASTICAL DIVISIONS formed under the CHURCH BUILDING ACTS—*continued.*

5.—Particular and Patronage Districts.

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Church.	Patronage of the New Church.	Repairs of the New Church.
1 & 2 Will. 4, c. 38, ss. 10, 11. 14 & 15 Vict., c. 97, ss. 14, 16, 21.	By the Ecclesiastical Commissioners under their Common Seal.	The Bishop, notice being previously sent to the Patron and the Incumbent of the Mother Church.	A Permanent Endowment, to the satisfaction of the Commissioners, is required before the Assignment of the District (14 & 15 Vict., c. 97, s. 7, 1 & 2 Will. 4, c. 38, s. 5.)	The Fees are reserved until avoidance to the Incumbent of the Mother Parish; but he may, with the consent of the Patron, voluntarily surrender the same (1 & 2 Will. 4, c. 38, s. 14; 3 & 4 Vict., c. 60, s. 18; 7 & 8 Vict., c. 56, ss. 1, 2; 14 & 15 Vict., c. 97, s. 18.)	The Commissioners may fix, or allow the Patron or Trustees to fix, Pew Rents.	The Minister of the District is independent of the Mother Church, except as to the Fees, Dues, &c. which may have been reserved (2 & 3 Vict., c. 49, s. 10.)	The Patronage is vested in the Body or Person building and endowing, or their Nominees (14 & 15 Vict., c. 97, s. 11.)	A Repair Fund is always provided for the Church. The Inhabitants of the District, so long as it continues a District, are liable to the Church Rate of the Mother Church, and cannot claim a share in the Church Rate.

6.—Endowed Chapelry made a separate Parish.

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Parish.	Patronage of the Church.	Repairs of the Church.
1 & 2 Will. 4, c. 38, s. 23. 1 & 2 Vict., c. 107, s. 7.	By the Bishop, under his Hand and Seal.	The Patron and the Incumbent of the Parish.	An Endowment satisfactory to the Bishop is required. The Endowments of original Parish not affected.	All the Offices of the Church may be performed when the separation takes place. The Fees then belong to the Incumbent of the new and separate Parish.	No express provision.	The separation does not, if the Incumbent withhold his consent, take effect until the next avoidance of the Parish Church. When the separation does take effect, the Church of the new Parish is a separate and independent Benefice.	The Bishop and the Patron may agree as to the Patronage. If the Incumbent refuse his consent to such agreement, it takes effect upon the next avoidance.	The same as in case of an ancient Parish Church (1 & 2 Will. 4, c. 38, ss. 23, 25.)

7.—*Peel Districts.*

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Church.	Patronage of the New Church and Division.	Repairs of the New Church.
6 & 7 Vict., c. 37, ss. 9, 11, 12; 7 & 8 Vict., c. 94, s. 10; 19 & 20 Vict., c. 104, ss. 1, 2, 3, 14.	By Scheme and Order in Council.	The Bishop, but a copy of the scheme is sent to the Patron and Incumbent (6 & 7 Vict., c. 37, s. 9.)	No Endowment is necessary, provided an adequate maintenance from other sources is reasonably to be expected (19 & 20 Vict., c. 104, s. 3.) If not, then an Endowment is required of at least 100*l.* a year, to be increased to 150*l.* on its becoming a new Parish (6 & 7 Vict., c. 37, s. 9.)	Unless or until a Church is consecrated in and for the District, the Incumbent performs only such Pastoral Duties and Offices as are specified in his Licence, viz., Churchings and Baptisms; no Fee can be taken for Baptisms, and for Churchings only the Fees specified in his Licence (6 & 7 Vict., c. 37, s. 13). No Burials or Marriages can be performed (s. 11).	The Ecclesiastical Commissioners, with the consent of the Bishop, may authorise Pew Rents (if sufficient funds cannot be provided from other sources) in Districts formed after the 29th July 1856 (19 & 20 Vict., c. 104, s. 6; 6 & 7 Vict., c. 37, s. 24.)	The Incumbent of the District is a Perpetual Curate, but is not otherwise independent unless or until a Church is consecrated in and for the District, when it becomes a new Parish (6 & 7 Vict., c. 37, ss. 12, 14.)	The Commissioners may assign the Patronage, either in perpetuity or otherwise, to Contributors to the Endowment, or to the Incumbent of the Mother Parish. In the meantime the Crown and the Bishop nominate alternately (6 & 7 Vict., c. 37, s. 20; 19 & 20 Vict., c. 104, ss. 16, 23.)	Immediately a Church is built in the District and consecrated, the District becomes "a new Parish," and consequently, it is conceived that the Liabilities to repair are the same as in an ancient Parish Church, and that there is no liability to repair the Mother Church (6 & 7 Vict., c. 37, s. 15; and 19 & 20 Vict., c. 104, s. 15, as interpreted by the recent Judgment of Dr. Lushington in Gough *v.* Jones.)

8.—*New Parishes, including Blandford Districts.*

Statutes.	How formed.	Consents necessary.	Endowments.	Offices of the Church, and Fees.	Pew Rents.	Relation of the New to the Old Church.	Patronage of the New Church and Division.	Repairs of the New Church.
6 & 7 Vict., c. 37, s. 14; 19 & 20 Vict., c. 104, ss. 1, 2, 14, 15.	By Scheme and Order in Council; but in case of an existing District other than a Peel District, wherever the Incumbent has a right to perform, and to receive the Fees for, the Offices of the Church (other than for Burials), thereupon the District becomes a new Parish without any consents.	The Bishop's consent in the case of a District formed under 19 & 20 Vict., c. 104, s. 1, is necessary; but no consents are requisite where an existing District becomes a new Parish, as mentioned in Column 2.	Optional with the Ecclesiastical Commissioners to require an Endowment or not. In existing Districts other than a Peel District, no additional Endowment is required.	The Incumbent and the Parish are ecclesiastically independent of the Mother Parish, and the Incumbent is exclusively entitled to perform all the offices of the Church, and to take all the Fees (19 & 20 Vict., c. 104, s. 15.)	The Ecclesiastical Commissioners may authorise Pew Rents in any new Parish formed since 29th July 1856.	The Incumbent is the Perpetual Curate, and has exclusive Cure of Souls, and is ecclesiastically independent of the Incumbent of the Mother Parish (19 & 20 Vict., c. 104, s. 15.)	The Ecclesiastical Commissioners may (except in existing Districts of which the Patronage is vested elsewhere) assign the Patronage, either in perpetuity or otherwise, to Contributors to the Endowment, or to the Incumbent of the Mother Church. In the interim the Crown and the Bishop nominate alternately (6 & 7 Vict., c. 37, s. 20; 19 & 20 Vict., c. 104, ss. 16–23.)	The new Parish is conceived to be in the same position as to its own Church Rate as an ancient Parish, and not to be liable to Rates for the Mother Church. (19 & 20 Vict., c. 104, s. 15, as interpreted by the recent Judgment of Dr. Lushington in Gough *v.* Jones.)

Appendix, No. 1.

There are other provisions in the Church Building Acts, authorising the—

(1.) Annexation of extra-parochial places to distinct and separate parishes, district parishes, or district chapelries:

(2.) Building of new churches without districts:

(3.) Vesting of the patronage of churches for 40 years, or two turns, in householders or parishioners having built and endowed the same:

(4.) Vesting of the patronage of churches in perpetuity in the body or person building and endowing the same:

(5.) Formation of parishes, chapelries, or districts out of parishes regulated by Local Acts:

(6.) Making churches or chapels parish churches—the parish churches becoming district churches or chapels-of-ease:

(7.) Pulling down of parish churches, and making other churches parish churches:

(8.) Transfer to new churches of endowments belonging to the incumbents of cathedral churches, parts of which have been used as parochial churches; and the

(9.) Conversion of vicarages into rectories:—

But the subject-matter of these ecclesiastical arrangements do not admit of tabularization.

It may, perhaps, be expedient to insert in any new Church Building Act those enactments in the Pluralities Act (1 & 2 Vict. c. 106) which are *pari materia* with the subject-matter of the Church Building Acts.

The Church Building Acts contain many provisions that relate to the Law of Burials and of Mortmain.

The language of the Burial Acts and the Mortmain Acts is difficult of construction; and if such Acts were consolidated and amended simultaneously with the Church Building Acts, it would simplify the law relating to Church Extension, and the rights of incumbents and parishioners.

A. J. Stephens.

Appendix, No. 2.

Part I.

Sections of the Church Building Acts relating to a District Parish, in a Consolidated Form.

Appendix, No. 2

[Note.—*These sections have been omitted from the Bill, and the original text repealed.*]

Formation of a District Parish.

34. A district parish (for all purposes of ecclesiastical worship and performance of ecclesiastical duties and offices) may be formed, by a representation of the Commissioners, and an Order by Her Majesty in Council ratifying the same, either at the same time or at separate times, out of any part or parts of any original parish, extra-parochial place, new parish, or other parish out of which a distinct and separate parish might be formed, or of part of any district parish or particular district formed under the former Church Building Acts or this Act, or by the conversion hereinafter mentioned of a district chapelry, or by making an extra-parochial place or any part thereof a district parish.

How a district parish may be formed. 58 Geo. 3, c. 45, ss. 21, 24; 3 Geo. 4, c. 72, s. 16; 1 & 2 Vict. c. 107, s. 12; 11 & 12 Vict. c. 37, s. 1; 14 & 15 Vict. c. 97, ss. 16, 29.

35. Every representation of the Commissioners to Her Majesty in Council for the formation of a district parish shall be made with the consent of the Bishop, under his hand and seal.

Consent of the Bishop. 58 Geo. 3, c. 45, s. 21.

36. The formation of any district parish shall not affect any glebe lands, tithes, or endowments belonging to the original church of the parish, district, or place out of which such district parish is formed.

Endowments of the mother church not to be affected by the formation of a district parish. 58 Geo. 3, c. 45, s. 30.

37. Every Order in Council for the formation of a district parish shall take effect from the avoidance of the church of the parish, district, or place out of which such district parish is formed, which shall next happen after the consecration of the church of such district parish, unless such Order in Council be made during any avoidance of such church, in which case such Order in Council shall take effect from and after the making thereof, if the church of such division shall then have been consecrated, and if not, then from and after the consecration thereof.

Time when Order in Council for formation of a district parish is to take effect. 58 Geo. 3, c. 45, ss. 18, 28; 59 Geo. 3, c. 134, s. 12.

38. In case the spiritual person who, at the date of the consecration of the church of any district parish is the incumbent of the parish, district, or place out of which such district parish is formed voluntary resign the church of such district parish, such resignation, upon the acceptance thereof by the Bishop, shall have the same effect, as regards the formation of such district parish, as if the incumbency of such incumbent had ceased.

The church of an intended district parish may be resigned by incumbent of the mother church. 8 & 9 Vict. c. 70, s. 15.

39. Where a church has been or shall be hereafter built by subscription, and endowed and subsequently augmented by a grant from Queen Anne's Bounty, and where the patronage of such church has been acquired under any of the Acts passed for regulating the distribution of such Bounty, the Commissioners may, with the consent of the Bishop and the incumbent and patron of the parish, district, or place in which such church is situate, assign a district to such church, and make the same a district parish, and the patronage of such church shall not be affected thereby.

Where church has been augmented by Queen Anne's Bounty, a district may be assigned to it, and made a district parish. 1 & 2 Vict. 107, s. 10.

Church to be a Benefice.

40. The church of a district parish shall, immediately after consecration, be a distinct benefice for all ecclesiastical purposes, and be the church of such district parish; but until the Order in Council for the formation of a district parish takes effect, the church intended under such Order to become the church of such district parish shall be served by a licensed stipendiary curate appointed by the incumbent for the time being of the church of the parish, district, or place out of which such district parish was formed, and subject to all the laws in force relating to stipendiary curates, except as to assigning salaries to such curates by the Bishop; and such incumbent shall hold any or every such first-mentioned church, together with his original church, as if they were one church.

Until Order in Council takes effect, any church intended to be attached to district parish to be served by a stipendiary curate, and held with the original church. 58 Geo. 3, c. 45, ss. 18, 25; 59 Geo. 3, c. 134, ss. 12, 13.

41. The license of the stipendiary curate serving the church of any district parish at the time when the Order in Council for the formation thereof takes effect, shall not be rendered void by the avoidance of the mother church, or by the resignation of the church of the district parish by the incumbent of such mother church; but unless such license be revoked by the Bishop under his hand and seal, *within three months from the time of such avoidance or*

License of stipendiary curate serving the church of a district parish not void by avoidance of mother church. 1 & 2 Vict. c. 107, s. 13; 2 & 3 Vict. c. 49, s. 11.

Appendix, No. 2.

or resignation respectively, such stipendiary curate shall be deemed to have been, from the time of such avoidance or resignation respectively, the perpetual curate and incumbent of the church of such district parish; and in such case the right to present to the church of such district parish shall, during the incumbency of such curate, be suspended.

Exclusive cure of souls. Capacity to hold endowments. 58 Geo. 3, c. 45, ss. 19, 20, 25.

42. Such incumbent shall have, within such district parish, exclusive cure of souls, and shall have perpetual succession, and be a body politic and corporate, and he and his successors may receive, take, and hold land or property.

Incumbents subject to the laws relating to presentation, institution, &c. 58 Geo. 3, c. 45, ss. 19, 20, 25.

43. The laws and customs as to presentation, nomination, institution, induction, collation of license, the jurisdiction of the Bishop and other jurisdiction, shall apply to such incumbent, and to all persons presenting or appointing, or having a right to present or appoint him: Provided that no incumbent appointed to any donative or perpetual curacy shall be removed at the pleasure of any body or person having the appointment thereto.

Patronage.

When patronage belongs to the patron of the church. 58 Geo. 3, c. 45, ss. 67, 68; 1 & 2 Vict. c. 107, s. 10; 8 & 9 Vict. c. 70, s. 23; 11 & 12 Vict. c. 37, s. 4.

44. The patronage of the church of a district parish shall, unless vested elsewhere, belong to the patron of the church of the parish, district, or place out of which such district parish is formed, except where the church of such district parish has been built wholly or in part by means of rates levied in any parish, in which case the patronage of such church shall belong to the incumbent for the time being of such parish.

When patronage belongs to the Bishop. 14 & 15 Vict. c. 97, s. 26.

45. When an extra-parochial place has been formed into a district parish, the patronage of the church thereof, unless vested elsewhere, shall belong to the Bishop: Provided that nothing herein contained shall interfere with the powers of the Commissioners, with the consent of the Bishop, specially to declare the patronage of a new church built in an extra-parochial place, and endowed to their satisfaction.

Offices of the Church.

Until Order in Council takes effect, offices of the church to be performed by incumbent of mother church. 58 Geo. 3, c. 45, ss. 27, 28.

46. Until the Order in Council for the formation of a district parish takes effect, the offices of the church shall be performed within such district parish only by the incumbent of the mother church or by his curate duly licensed in that behalf.

Immediately upon such order taking effect, such offices shall be performed only by the incumbent of such district parish.

Fees, Emoluments, Offerings, &c.

Until Order in Council takes effect, fees, &c. to belong to incumbent of mother church. 58 Geo. 3, c. 45, ss. 27, 28.

47. The accustomed fees within such district parish shall, until such Order in Council takes effect, belong to the incumbent of the mother church, and shall, after the order taking effect, belong to the incumbent of such district parish.

Reservation of fees to cease on avoidance of the mother church. 19 & 20 Vict. c. 104, s. 12.

48. Any of the accustomed fees reserved to the incumbent of any parish, district, or place out of which any district parish has been formed, shall, upon the relinquishment *in writing* of such fees by the incumbent of such mother church, belong to the incumbent of such district parish.

Disposition of the offertory money. 13 & 14 Car. 2, c. 4; 8 & 9 Vict. c. 70, s. 6.

49. *The money given at the offertory in the church of any district parish shall be disposed of by the incumbent and churchwardens of such church in the same manner as the money given at the offertory at any ancient parish church may be disposed of by the ministers and churchwardens thereof.*

Churchwardens.

Appointment of churchwardens. 58 Geo. 3, c. 45, s. 73.

50. Two fit and proper persons shall be appointed to act as churchwardens for the church of every district parish at the usual period of appointing parish officers in every year, and shall be chosen one by the incumbent of the church for the time being, and the other by the inhabitant householders entitled to vote in the election of churchwardens residing in the district to which the church shall belong, and in the case of any extra-parochial place then by such inhabitant householders as would be entitled to vote in the election of churchwardens if such extra-parochial place had been a parish.

Duties of churchwardens; collection, &c. and application of pew rents. 58 Geo. 3, c. 45, s. 73.

51. The two persons when so elected churchwardens shall appear and be admitted and sworn according to law, and, in addition to the general duties hereinafter provided for churchwardens, they shall collect, receive, and appropriate the rents of the pews and seats, if any, and pay the stipends or salaries, if any, appointed by the Commissioners to be paid to the incumbent and clerk of and belonging to the church of such district parish for the time being.

Part II.

Sections of the Church Building Acts, in the Consolidated Form, omitted from the Bill, and excepted from Repeal.

Appendix, No. 2.

Sites may be provided and Churches built, &c., by Money borrowed on the Credit of the Rates.

Parishioners may provide Sites for Churches, Burial Grounds, &c.

329 The churchwardens of any parish, *district, or place,* or in the case of a *district or place* having no churchwardens, two persons appointed at a meeting convened in manner hereinafter mentioned by the majority of the persons who would be entitled to vote in vestry if such *district or place* had been a parish, may, with the consent of such vestry or majority of persons, as the case may be, borrow any money on the credit of the rates of any such parish, *district, or place,* for the purchase of any land for the site of a church, burial ground, or additional burial ground, for building a church, or for making a convenient access either to such church or burial ground, or additional burial ground, or for taking down, rebuilding, enlarging, or otherwise extending the accommodation in any such church; provided that no money shall be borrowed or raised for the purpose of taking down, rebuilding, enlarging or otherwise extending the accommodation therein, without the consent of the Bishop and incumbent of such parish, district, or place.

Power to churchwardens to borrow money to purchase sites, &c. 58 Geo. 3, c. 45, ss. 35, 55, 58, 59. 59 Geo. 3, c. 134, s. 36.

330. The meeting in the nature of a vestry in any district or place having no churchwardens, shall be convened by Fourteen days' notice given on the doors of the church of such district or place, or if there be no church therein, then on the door of the church nearest thereto.

How vestry of extra-parochial place, or of a district having no churchwardens, is to be convened. 58 Geo. 3, c. 45, s. 58.

331. The churchwardens, or persons appointed as aforesaid to act as churchwardens, may make rates for payment of the interest of any money so borrowed, and for providing a fund of not less than the amount of the interest upon the sum advanced for the repayment of the principal thereof, or for repaying such principal in such manner as shall be agreed upon with the persons advancing any such money.

Rates for payment of principal and interest. 58 Geo. 3. c. 45, ss. 60, 61. 59 Geo. 3, c. 134, s. 40.

332. The Commissioners, upon the application of the vestry of any parish, *district, or place* specially convened to consider the matter, (such vestry, in the case of a district or place having no churchwardens, to be convened in manner hereinbefore mentioned), may make a loan, or advance money for or in aid of building or rebuilding any church, or for or towards providing accommodation for divine service in such parish, *district or place,* and may, either by purchase or otherwise, provide or advance money to enable such parish, *district, or place* to provide land for, or for the site of, or for enlarging or improving, or making convenient access to a church, burial ground, or additional burial ground for such parish, *district, or place.*

Commissioners may provide or advance money to provide sites for churches, &c. 58 Geo. 3, c. 45, ss. 52, 54, 55. 3 Geo. 4, c. 72, s. 5.

333. In case of a parish divided into townships, hamlets, vills, chapelries, and other divisions, the Commissioners, in respect of any such loan or advance of money, may proceed in relation to any of such divisions as if they were districts or places having no churchwardens as hereinafter provided.

Commissioners may deal with divisions of parishes as if they were distinct parishes. 59 Geo. 3, c. 134, s. 5. 3 Geo. 4, c. 72, s. 5.

334. Money expended or advanced by the Commissioners or borrowed by the churchwardens of any parish, *district, or place,* or by the persons appointed as aforesaid in any district or place having no churchwardens, shall, together with all expenses incident to the purchasing, conveying, laying out or enclosing of any land for any of such purposes (and in the case of any such land being given, then all the expenses incident to such gift, or the conveyance of such land) shall, if the Commissioners deem fit, and with the consent of the vestry of such parish, *district, or place,* be a charge upon the rates raised therein under this Act, according to the terms agreed upon between the Commissioners and the vestry.

Money expended or advanced by the Commissioners, or borrowed by the churchwardens, to be a charge upon the rates. 58 Geo. 3, c. 45, ss. 52, 56. 3 Geo. 4, c. 72, s. 5.

335. The churchwardens of such parish, *district, or place,* or the persons appointed as aforesaid, shall in every such case declare such money or expenses to be a charge upon such rates by an instrument setting forth the terms of such charge, under their hands and seals, as the Commissioners may from time to time direct, according to the form following, or such other form as the case may require; (that is to say):

Form of charge. 3 Geo. 4, c. 72, s. 5.

"Whereas [*recite shortly the loan, circumstances, terms, et cætera*]; we therefore [*or* I, "*A. B.*] being the churchwardens of the church of [*describe the parish,* "*district, or place*] or persons appointed under 'The Church Building and New Parishes "Act, 1863,' in the county of , do hereby charge the said [*describe* "*the parish, district, or place*] with the said sum of and "with the repayment thereof, according to the terms above stated, and do hereby, in pursu- "ance of 'The Church Building and New Parishes Act, 1863,' declare that the said sum "of is and shall continue to be chargeable upon the

Form of charge upon rates.

Appendix, No. 2.

" church rates in the said [*parish, district, or place,*] until the said sum of
" together with the interest, is fully repaid according to the terms above set
" forth. Witness, *et cætera.*"

Churchwardens to levy the necessary rates, 58 Geo. 3, c. 45, s. 56; 3 Geo. 4, c. 72, s. 5.

336. The churchwardens of any such parish, district, or place are hereby required to make, receive, collect, and levy the necessary rates, within such parish, *district, or place,* for the satisfaction of the money and expenses so charged.

Rates may be raised in districts and extra-parochial places, 58 Geo. 3, c. 45, s. 57.

337. Where there are no churchwardens, *the Commissioners shall either appoint the two persons so appointed at the meeting conveyed as aforesaid,* or shall appoint two or more inhabitants of any parish, *district, or place,* who shall make, raise, collect, and levy rates for making all such payments and repayments as may be required under this Act; and such persons so appointed shall have the like powers for making, levying, collecting, and enforcing payment of and charging any such rates as any churchwardens have by law in respect of church rates; and all such rates shall be deemed church rates for the purposes aforesaid, and be made, levied, collected, and accounted for as such.

Persons appointed to make such rates to be deemed churchwardens.

338. The persons so appointed by the Commissioners shall for such purposes be *considered the churchwardens of such parish, district, or place, and on the death or resignation of any of them their places may be supplied by the Commissioners, and such persons so appointed may sue and be sued as a corporation, in the name or style of the churchwardens of the parish, district, or place for which they are appointed, as set forth in their appointment.*

Rates may be raised for rebuilding or enlarging the church, 59 Geo. 3, c. 134, s. 40.

339. The churchwardens of any parish, *district, or place,* or persons appointed to act as churchwardens therein, may, subject to the dissents hereinafter mentioned, take down the existing church thereof, and rebuild it upon the same or a new site, with the consent of the vestry at a meeting specially called for the purpose, and with the consent also under the respective hands of the bishop, incumbent, patron, and lay impropriator, if any, of such church.

One-half of the additional accommodation to be set apart for free seats, 58 Geo. 3, c. 45, s. 59; 59 Geo. 3, c. 134, s. 40.

340. One-half, at least, of the additional accommodation obtained by the rebuilding, enlarging, or otherwise extending the accommodation of any such church shall be set apartf or free seats.

Rights by faculty or prescription preserved, 59 Geo. 3, c. 134, s. 40.

341. Persons possessing, by faculty or prescription, the right to any pews or sittings within such church, so to be taken down, shall have pews or sittings as near as may be in the same situation and of equal accommodation allotted and set apart for them in such new church, and to be held by them respectively in like manner as in the old church, and all tombstones, monuments, and monumental inscriptions in such church so to be taken down shall be carefully preserved by the churchwardens, and shall be set up by them, at the charge of the parish, in such new church, as near as circumstances will admit in the same situations as in the old church.

No application to build, rebuild, or enlarge any church, &c. shall be granted if one-third of the proprietors of land, &c. dissent thereto, 59 Geo. 3, c. 134, s. 24.

342. No such church shall be built, taken down, rebuilt, or enlarged, wholly or in part, or any new or additional burial ground purchased, by means of rates upon any parish, district, or place in which one-third part or more in value (such value to be ascertained by an average of the rate for the relief of the poor for the preceding three years) of the proprietors of land within such parish, whether of estates of freehold or copyhold, or under leases for terms of years absolute, whereof not less than fifteen years are unexpired, or determinable, upon a life or lives, shall by writing dissent therefrom, such dissents to be entered in the book containing the proceedings of the vestry, and to be signified, in case of any future vestry, within two months after any resolution of such vestry for the purposes aforesaid.

Manner of signifying such dissents, 59 Geo. 3, c. 134, s. 24.

343. Such dissents shall be signified, in case of corporations aggregate, under the hand of the president, head, or chief member thereof for the time being; and in cases of femes covert, minors, insane persons, and persons absent from the kingdom, under the hands of their respective husbands, guardians, committee, trustees, attornies, or agents, who are hereby respectively authorised to sign such dissents; and in cases of trustees of charitable institutions, under the hands of the major part of the trustees, or of any such body of any such trustees as may, under their respective trusts, be authorised to act in the execution of the trusts.

Rate not exceeding 1 *s.* in the pound in any one year, or 5 *s.* in the whole, may be raised for building or enlarging a church or chapel, 59 Geo. 3, c. 134, s. 25.

344. The inhabitants of any parish, district, or place, assembled at any vestry, or the major part of the inhabitants so assembled at any such vestry, of which notice shall have been given upon two successive Sundays preceding the meeting thereof, or two-third parts of such of the persons exercising the powers of vestry in such parish, district, or place assembled at any meeting, of which due notice shall have been given according to the mode of giving notices for the assembling of such persons, may order and direct the making and raising of any rate, not exceeding the amount of one shilling in the pound in any one year, or the amount of five shillings in the pound in the whole, upon the annual value of the property in the parish, district, or place, for the purpose of building or enlarging any church or taking down and rebuilding the same, or for purchasing any new or additional burial ground, either wholly or in part, by means of rates, with any greater number of consents of any inhabitants, proprietors, or other persons, but no greater or larger rate than as is herein authorised shall be made or raised for any of the purposes aforesaid, if any such proportion of dissents as in this Act specified is signified in writing in manner herein directed.

345. The

345. The churchwardens of the parish, district, or place, or persons appointed to act as churchwardens therein, in which such order shall be made, shall forthwith make, raise, collect, and levy the rate so ordered, with all the powers and regulations, and subject to such penalties and forfeitures as are by law applicable to the making, raising, levying, and collecting church rates.

Churchwardens to collect rates. 59 Geo. 3, c. 134, s. 25.

346. *The amount of such rate of Five shillings may be borrowed and taken up on the credit of the rates so to be raised, and the same may be charged in manner herein provided with respect to other money authorised to be borrowed and charged, together with interest on the sum borrowed, after the rate not exceeding Five pounds per centum per annum, and rates may be made for the payment of such interest.*

Amount of rate to be paid within five years.

Rates for the Repairs of Churches.

Levy of Rates by Churchwardens, &c. for the Repairs of Churches.

347. The repairs of the church of every district and separate parish and new parish shall be made by rates to be made within such parishes respectively, in like manner as in the case of repairs of churches by ancient parishes.

Churches of distinct, and separate, and new parishes. 58 Geo. 3, c. 45, s. 31; 19 & 20 Vict. c. 104, s. 15.

348. The repairs of the Church of every district parish shall be made by the district to which the same belongs, by rates to be raised within such district, in like manner as in the case of repairs of churches by ancient parishes; and every such district shall be deemed in law a separate and distinct parish for that purpose.

Churches of district parishes. 58 Geo. 3, c. 45, s. 70.

349. Every district parish shall remain subject to the repair of the original parish church for Twenty years from the day upon which the church of such district parish is consecrated, and be deemed part of the original parish for all purposes of such repairs; and at the expiration of such Twenty years, such district parish shall cease to be the subject to such repairs.

District parishes liable for the repairs of the mother church for 20 years. 58 Geo. 3, c. 45, s. 71.

350. Churches acquired, appropriated, built, enlarged, or improved under the former Church Building Acts or this Act, in any parish or extra-parochial place, or *district and separate parish, district parish, or new parish,* or under any local Act in aid of the churches, parishes, or places in which they are situate, shall, except when other provisions are made in relation to the repairs thereof by this Act, or such local Act respectively, be repaired by the respective parishes or places in which such churches are situate, and rates shall be raised levied, and collected for that purpose in like manner as for the repair of the churches of such parishes and places.

Churches belonging to parishes, with or without districts assigned, to be repaired by the parishioners at large. 58 Geo. 3, c. 45, s. 70; 3 Geo. 4, c. 72, s. 20.

351. The churchwardens of any parish, with the consent of the vestry, and of the Bishop and incumbent, under their respective hands, may borrow and raise, upon the credit of the church rates thereof, or of any rates made under this Act, such money as shall be necessary for defraying the expense of repairing any church situate therein; and such churchwardens shall in any case in which such money may have been borrowed, make, raise, and levy by rate a sum sufficient from time to time to pay the interest of the money so borrowed, and not less than Ten per centum of the principal sum borrowed, out of the produce of such rates, until the whole of the money so borrowed is repaid.

Churchwardens, with consent of vestry and the Bishop, may raise money for the repair of churches. 59 Geo. 3, c. 134, s. 14.

352. In any case where, under the former Church Building Acts or this Act, a parish has been or shall be divided into a district parish, and such division again divided, and in which any church is built or acquired and appropriated for the use of the new division, the Commissioners may, by any instrument under their common seal, declare that all liability to any repair of the church of the division from which such new division is taken shall cease from the period specified in such instrument.

New divisions out of divisions may be released from liability to repair the church of the old division. 3 Geo. 4, c. 72, s. 21.

353. From and after such period the new division in which such church is built or acquired and appropriated shall be liable to the repairs of such church, and only to the repairs of the original parish church for such period as shall remain of the Twenty years, if any during which the division out of which such new division was taken may be subject to such repairs.

How long the church of a new subdivision is liable for the repair of the original parish church. 3 Geo. 4, c. 72, s. 21.

The Bishop of any Diocese may order the Performance of a Third Service.

401. The Bishop of any diocese may, in any parish, distinct and separate parish, or district parish, *new parish, consolidated chapelry, district chapelry, particular district,* or extra-parochial place in which it appears to him that the churches therein do not afford sufficient accommodation for the parishioners or inhabitants thereof to attend Divine Service according to the use of the united church, and that additional accommodation should be provided for such purpose, and that it would be answered by the celebration in any of such churches on Sundays and on the great festivals, of a third or additional Divine Service,

Bishops may direct the performance of a third service, with a sermon. 58 Geo. 3, c. 34, s. 65.

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Service, being either the morning or evening service of the United Church, with a sermon, may from time to time require the incumbent of every such parish, distinct and separate parish, district parish, *new parish, district chapelry, consolidated chapelry, particular district,* or extra-parochial place, to nominate to him a proper person to be licensed to serve as a curate in any church situate therein for the performance of such additional or third service, with a sermon.

Nomination of curate. 58 Geo. 3, c. 45, s. 6.

402. Such incumbent shall within six months after such requisition nominate such curate to the Bishop to be licensed; and in default of such nomination the Bishop may nominate and license a proper curate for such purpose, and may require the churchwardens of every such church to let for the additional service such proportion of the pews of such church, not being pews held by faculty or prescription, and at such rates as in the opinion of the Bishop shall be sufficient to afford a competent salary to such curate; and such churchwardens are required so to let the same, and to raise and levy in the manner directed by this Act the rents from the persons who may take the pews, reserving such number of sittings as free seats as to the Bishop shall appear expedient, not being less than one-fourth.

Pews to be let for the salary of the curate.

Salary may be raised by subscription. 58 Geo. 3, c. 45, s. 65.

403. If in any such parish, distinct and separate parish, district parish, new parish, *consolidated chapelry, district chapelry, particular district,* or extra-parochial place, any number of persons represent to the Bishop that they are willing to provide by subscription such an annual sum as may be sufficient to afford a competent salary to a curate for the performance of such additional service, with a sermon, and if the Bishop be of opinion that such mode of providing a salary for such curate is more expedient than the raising of it by pew rents, the Bishop may require the incumbent of such church to nominate a curate to him, and in case of default for six months by the incumbent to appoint a curate himself.

Curate to be subject to all the laws to which stipendiary curates are subject. 58 Geo. 3, c. 45, s. 65.

404. Such curate so nominated and licensed for the performance of such third service shall be subject to all jurisdiction, laws, statutes, and provisions to which stipendiary curates are subject, except so far as relates to the amount of salary, and the mode of raising and paying the same, which shall be regulated according to the provisions of this Act.

Subscribers to salary to have choice of pews. 58 Geo. 3, c. 45, s. 66.

405. In case of such salary for the performance of an additional or third service being made by subscription, every person so subscribing, being a parishioner, shall have the option of any pew in such church, not being a pew held by faculty or prescription, for the time of such additional service and sermon, according to the amount of his respective subscription; and in case of equality of the sums subscribed, according to the date of his subscription, and shall continue to hold such pew so long as he pays such subscription.

Where amount of subscription does not produce a competent salary. 58 Geo. 3, c. 45, s. 66.

406. If at any future time the whole amount of such subscription fail to produce such a sum as shall be deemed by the Bishop a competent salary for such curate, the Bishop shall in such case authorise and require the churchwardens to raise by letting a proportion of the pews such further sum as may be sufficient for making up such salary.

Salary not to exceed 80*l.* per annum. 48 Geo. 3, c. 45, s. 66.

407. The salary to be given to such curate for the performance of the additional service, with sermon, shall in no case, except when raised entirely by subscription, exceed the sum of 80 *l.* per annum.

Assignment of salary to be registered. 58 Geo. 3, c. 45, s. 72; 59 Geo. 3, c. 134, s. 28.

408. Every assignment of salary or stipend to any such licensed curate to perform an additional or third service shall be registered in the registry of the diocese.

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DIVISIONS OF PARISHES.

FIRST REPORT of the Subdivision of Parishes Commissioners. July 1849.

Appendix, No. 3.

To the Queen's most excellent Majesty.

We, Your Majesty's Commissioners appointed "to inquire into the practicability and "mode of subdividing into distinct and independent parishes, for all ecclesiastical purposes, "all the densely-peopled parishes in England and Wales, in such manner that the popu- "lation of each, except in particular cases, at our discretion, shall not exceed four "thousand souls," have instituted an extensive inquiry throughout the several dioceses respecting the condition of such parishes as appear, from the amount of their population, to come within the scope of Your Majesty's Commission, and we are acquiring much valuable information respecting those parishes and their existing subdivisions.

We have also examined several witnesses, for the purpose of ascertaining the state of the law as applicable to these subdivisions, of which there are now many kinds, differing in their legal character and circumstances; a few only having the complete form of distinct and independent parishes.

The field of our inquiry is so extensive, and the details which it comprehends are so various, that we cannot hope, without much more information than we yet possess, and very careful further deliberation, to be able to present to Your Majesty a full Report; but we think it advisable to state without delay our opinions on some important points, respecting which we are already agreed.

We may, as a preliminary observation, state, that we find large and extensive powers, relative to the division and subdivision of parishes for ecclesiastical purposes, already vested in the Church Building Commissioners; but we consider the law at present very defective, with respect to many important points connected with church extension, and with that improved pastoral superintendence which it was the object of the Church Building Act to effect. It is most desirable that those Acts, now seventeen in number, should be consolidated, and that the various enactments scattered through them should be made consistent with one another.

We understand the terms of Your Majesty's Commission, as directing our inquiry to the expediency of giving a completely parochial character, for all ecclesiastical purposes, to every division or subdivision of a parish, and of making every such division and subdivision with its church and minister in all respects independent of the original parish; and we conceive it to be our duty to consider this question, with reference to existing divisions and subdivisions, as well as to those which may be made hereafter.

Complete separation.

With regard to the question of division, the opinion we have formed is strongly in favour of entire independence, as a general principle. There are doubtless cases in which, from peculiar circumstances, it may be desirable to have chapels of ease served by licensed curates, the incumbent of the mother church being in every such case incumbent also of the chapel of ease; but we recommend, that there should be no intermediate state between this entire subordination to the incumbent of the mother church and complete separation and independence.

One of the chief obstacles in the way of carrying out the principle of complete separation is the difficulty of making an adequate provision for the incumbents of newly formed parishes. We are not yet prepared to report fully on this subject; but in connexion with it, we desire to offer the following suggestions.

Pew rents.

With respect to pew rents, we are aware that various and conflicting opinions exist as to the expediency of recognising by law the right of receiving money for pews or sittings in churches. This, however, has already been done in the Church Building Acts; and independently of the great practical difficulty of abolishing so large a source of ecclesiastical

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revenue, we are of opinion that there are other reasons in favour of the continuance of the system, and that it may be so regulated as not only not to exclude the poorer classes, but, in some cases, to be made the means of encouraging many to frequent the church, who now seldom attend public worship.

Although it is, no doubt, desirable that an incumbent should derive his income from endowment rather than from pew rents, and that all sittings in church should be free, it must be borne in mind that in many instances, especially in the case of additional churches, the income depends chiefly, if not entirely, on that source, and that pew rents are readily paid by persons who would not contribute to the support of the church in any other way, to the same extent; and it is also to be considered, that many persons in comparatively humble life gladly pay a moderate rent, for the privilege of occupying a permanent sitting. The Church Building Commissioners are empowered to fix a scale of pew rents, whenever they have contributed to build the church; but not otherwise, except in the case of a church built under the Private Patronage Act (1 & 2 Will. 4, c. 38), where such power is vested by the Church Building Acts in the Church Building Commissioners, or by their direction in the trustees of a church built under that statute; and with these exceptions, no such power is vested by the Church Building Acts in any other party. The scale of pew rents established by the Commissioners may afterwards be revised under certain conditions; but the number of free sittings originally settled is incapable of alteration, although experience may demonstrate to the conviction of all parties that a change is desirable.

We are of opinion, that care should be taken to provide a due proportion of sittings, at moderate rents, for persons of the middle or lower classes, and that free seats should be appropriated to those who cannot afford any payment; but whose regularity of attendance makes it desirable that certain specified sittings should be appropriated for their use. We also think it desirable, that as little external difference as possible should be made between rented and free seats.

We also recommend, that upon any question arising as to the appropriation or occupancy of sittings in any church or chapel, the bishop should be empowered to issue a commission to the archdeacon, rural dean, or one of the neighbouring clergy, a clergyman nominated by the incumbent, and a layman chosen by the churchwardens; and that the decision of these commissioners, if approved by the bishop upon consultation with his chancellor, should be final.

We recommend that the powers of the Church Building Commissioners with respect to fixing and altering a scale of pew rents should be enlarged.

Assignment of pews.

Doubts have arisen on an important point connected with the right of occupying pews. It is contended that the inhabitants of district parishes may not merely continue to occupy pews and sittings, but even have pews and sittings assigned to them, in the mother church, at the end of twenty years, although they shall then have become exempt from the liability to repair it. We are of opinion that after the formation of a district, no fresh assignment of sittings in the mother church should be made to inhabitants of the new district.

Fees and offerings.

The subject of fees and offerings has also engaged our attention, and we have no hesitation in expressing our opinion, that all fees and offerings arising within each ecclesiastical division should, as soon as possible, be assigned to the incumbent of that division.

This general rule, however, cannot be fairly carried into effect, without compensating the existing incumbent of the mother church, to whom these dues have been reserved, and who depends upon them as a portion of his perhaps scanty income; and, in the case of a living dependent almost entirely upon fees, the successor might require the same protection. We find that the principle of making compensation in such cases has been acted upon to a considerable extent by the Ecclesiastical Commissioners for England.

Patronage.

We next proceed to the important subject of patronage.

The principle of assigning patronage in return for endowment appears to have been acted upon from the commencement of our parochial system; and it was recognised in the Act 1 & 2 Will. 4, c. 38, and still more fully in the Act 6 & 7 Vict., c. 37, s. 20 (generally known as Sir R. Peel's Act), which provides, that if any person shall offer a benefaction deemed sufficient by the Ecclesiastical Commissioners for England, he may, upon the recommendation of the Commissioners, and by an Order of your Majesty in Council, be made patron of any new district or parish constituted under that Act.

We are of opinion that the provisions of the Act 1 & 2 Will. 4, c. 38, are capable of improvement, with a view to the further encouragement of the erection and endowment of new churches by private persons.

With respect to the patronage of district parish churches, the framers of the Act 58 Geo. 3, c. 45, appear scarcely to have paid sufficient attention to the ground, on which alone a right of patronage should be given; they provided that the patron of the mother church should, in all cases, become patron of the district parish church. We are of opinion that the right of patronage may, in such cases, with the consent of certain parties, be properly assigned to any individual who shall contribute an adequate endowment.

Similar arrangements as to patronage might be applied to some of the numerous district churches and chapelries, of which the incumbent of the mother church has already been made the patron, without having endowed them: the patronage, however, not being changed until the next avoidance of the mother church.

Under the 15th section of the Act 3 Geo. 4, c. 72, a provision is made, empowering incumbents,

incumbents, trustees and others, with the consent of bishop, patron, and incumbent, and with the sanction of the Church Building Commissioners, to surrender the right of patronage of any church or benefice in favour of any corporate body or person, or to make any agreement as to its endowment, for the express purpose of improving the parochial system by the ecclesiastical division of the parish. By the Act 8 & 9 Vict., c. 70, it is provided that the patronage of a church may be assigned to any body corporate, or to any individuals, but then the assignment must be made prior to the consecration of the church, and the consent of the bishop, patron, and incumbent is required. We are of opinion that these provisions may be extended, and that additional facilities should be given for assigning patronage in return for endowment.

Church-rates.

We are aware of the difficulties connected with the subject of church-rates, as affecting the division of parishes, but it appears to us essential that we should offer some suggestions upon it in this Report, since, in our opinion, the present state of the law is at once vague, defective and unjust, and forms the chief obstacle to the establishment of a sound parochial system.

It has been urgently represented to us, that the law in its present state inflicts a very serious hardship on the owners of property, in distinct and separate parishes and district parishes, by compelling them for twenty years, not only to provide for the expenses of their own church, but to contribute towards repairing the mother church. In the case of a chapelry district, cut off from a distinct and separate or district parish, the grievance is still greater; for although the inhabitants, during that period of time, pay a double rate, viz. to the mother church and to the distinct and separate or district parish church, they have generally to provide for the repairs of their own chapel also, by voluntary contributions, thus virtually incurring the burden of a third rate.

The most obvious remedy would be, that every division and district should be liable to a rate for its own church or chapel only, and for no other. Such a rule, however, could not be immediately and universally applied. Some special provision must be found for those cases, in which there are still existing charges on the church-rates of the whole original parish, for the repayment of monies borrowed for the general ecclesiastical purposes of that parish, and also for cases in which the mother church has contributed, by rates or voluntary contributions, towards the erection of a new church; and probably also for other cases, where a very poor district only may have been left to the mother church, that church being perhaps large and dilapidated, and requiring frequent and expensive repairs.

We are of opinion, that the Church Building Commissioners should be required to reconsider the boundaries of all divisions of subdivisions of parishes, which have been effected under proper authority, with special reference to the question of a just and equitable distribution of the church rate; and then to recommend Your Majesty in Council to fix a time when the new parish may be properly and fairly exempted from the double rate, and the remaining part of the original parish, and the new parish or district, severally made liable only for the repair of its own church or chapel; and we recommend that each parish or district should then possess an open parish vestry, with all the incidents, powers and provisions applicable to vestries of parish churches; with separate churchwardens, one chosen by the inhabitant rate-payers within the particular parish or district, and the other by the incumbent; and that the churchwardens belonging to any new parish or district should, so far as may be practicable, have the same power of seating the parishioners, as is possessed by the churchwardens of old parish churches; and under such circumstances we recommend, that all select vestries formed under the Church Building Acts should be abolished.

Some difficulty may arise, in cases where an endowment has been left, either for the exclusive benefit of the mother church, or for church purposes within the parish; and as no general rule could fairly be applied to all such cases, it seems desirable that power to deal with them should be given to the Church Building Commissioners.

Local Acts.

One of the most serious obstacles to the effectual subdivision of parishes is found in those numerous local Acts of Parliament which have been construed to exclude certain parishes from the operation of the Church Building Acts. It appears to us, that this obstacle to church extension should be removed.

Apportionment of Parochial charities.

Our attention has been directed to the recent legislation on the apportionment of parochial charities, which it is feared will give rise to much needless and expensive litigation. By the Act 3 Geo. 4, c. 72, s. 11, it was provided, that the Church Building Commissioners should have power to appropriate parochial charities among the several ecclesiastical districts: but as this power could not be conveniently exercised by that body, it was afterwards transmitted, by the Act 8 & 9 Vict., c. 70, s. 22, to the Court of Chancery, which was enabled to apportion them by a summary process. It appears to us, from cases which have already arisen, that some further legislation is necessary to prevent litigation and expense.

Burial grounds.

Amongst the subjects to which our attention has been directed, is that of affording increased facilities to the inhabitants of parishes or ecclesiastical districts, towards providing themselves with suitable places of burial; the Act 9 & 10 Vict., c. 68, enables parishes or districts, with the sanction of the Church Building Commissioners, to divide off land

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amongst themselves, for separate burial grounds, to which a chapel for the burial service is attached, common to each parish or district. We think that a further power should be given for parishes and districts to unite in purchasing land for this purpose, and fencing it off according to their respective wants; and to defray the cost by a rate apportioned among the several parishes and districts, according to the extent of land assigned to each.

We intend to prosecute our inquiries, in the hope of arriving at further practical conclusions, and expect to be able shortly to lay before Your Majesty a general view of the probable number of new parishes and new churches required in all the dioceses of England and Wales: but, in the meantime, we have considered it to be our duty to submit to Your Majesty the foregoing suggestions, in the full belief that their adoption would essentially promote the object of Your Majesty's Commission, not only by facilitating the formation of new parochial divisions, but by giving a more completely parochial character to the numerous districts already formed.

All which we humbly report to Your Majesty.

Witness our hands and seals, this Twenty-seventh day of July 1849.

T. Ebor.	(L.S.)	*W. F. Hook.*	(L.S.)
Harrowby.	(L.S.)	*T. Dale.*	(L.S.)
C. J. London.	(L.S.)	*William Cotton.*	(L.S.)
J. Lichfield.	(L.S.)	*W. Weldon Champneys.*	(L.S.)
Ashley.	(L.S.)	*C. K. Murray.*	(L.S.)
Sidney Herbert.	(L.S.)	*W. Woodrooffe.*	(L.S.)
E. N. Buxton.	(L.S.)	*Joseph Haslegrave.*	(L.S.)
H. Raikes.	(L.S.)	*R. B. Seeley.*	(L.S.)
John Sinclair.	(L.S.)		

Henry Kingscote,
Secretary.

Appendix, No. 4.

RETURN of Parishes divided and Districts assigned to Churches under the Provisions of the Church Building Acts and the Parish of Manchester Division Act, 1850.

CLASS OF DISTRICTS.	From Commencement of Church Building Commission, July 1818, to its Termination, 31 December 1856.	From 31 December 1856 to 31 October 1862, under Ecclesiastical Commission.	Totals.
1. Distinct and separate Parishes, Endowments, &c., divided - - - -	40	None - -	40
2. District Parishes - - - - -	81	None - -	81
3. Consolidated Chapelry Districts, 59 Geo. 3, c. 134, s. 6 - - - -	43		
4. Consolidated Chapelries, 8 & 9 Vict., c. 70, s. 9, and 14 & 15 Vict., c. 97, ss. 19 and 20 - - - - -	85	49	177
	128		
5. District Chapelries - - - -	684	194	878
6. Church built and endowed under 7 & 8 Vict., c. 72, s. 3, repealed; 1 & 2 Will. 4, s. 38 - - - - - -	1	None - -	1
7. Particular Districts - - - -	104	18	122
8. Districts under Parish of Manchester Act, 1850 - - - - -	39	22	61
Total - - -	1,077	283	1,360

N.B.—The above return is exclusive of separate parochial Districts and new Parishes formed under Peel Acts and Lord Blandford's Acts.

Appendix, No. 4.

RETURN of DISTRICTS constituted by the ECCLESIASTICAL COMMISSIONERS for *England*, under the "NEW PARISHES ACTS," 6 & 7 Vict. c. 37, and 19 & 20 Vict. c. 104, up to 31st October 1862.

	Number.
Districts constituted under the Act 6 & 7 Vict. c. 37:	
Districts which have become "New Parishes," by the approval and consecration of Churches therein - -	252
Districts for which Churches have not yet been provided - - - - - - - - - -	27
Districts constituted under the Act 19 & 20 Vict. c. 104:	
Districts constituted subsequently to the consecration of Churches therein - - - - - - -	6
Districts constituted previously to the consecration of Churches therein - - - - - - - -	8
TOTAL - - -	293

SUMMARY.

Total of Parishes divided and Districts assigned to Churches under the "Church Building Acts," and the "Parish of Manchester Division Act, 1850," up to 31st October 1862	1,360
Total of Districts constituted under the "New Parishes Acts," up to 31st October 1862 - - - - -	293
TOTAL - - -	1,653

Appendix, No. 5.

JUDGMENT of Dr. *Lushington* in *Gough* and *Cartwright* v. *Jones*. Appendix, No. 5.

COURT OF ARCHES.—22d November 1862.

Gough and *Cartwright* v. *Jones*.

THIS was a cause of subtraction of church-rate, promoted by the churchwardens of St. Mary Shrewsbury, in the county of Salop and diocese of Lichfield, against John Jones, a parishioner and inhabitant thereof, to recover a sum of 16*s*. 1 *d*.

The libel as finally amended, and so far as is necessary to show the nature of the question raised concerning the construction of the Church Building Acts, was as follows:—

Art. 1. In May 1861, the churchwardens of St. Mary Shrewsbury, exclusive of the districts of St. Michael, Leaton, Astley, Clive, and Albrighton, being in want of funds, caused a notice to be affixed to the doors of St. Mary's Church, and at Berwick Chapel within the said parish, as follows:—"The churchwardens of the parish of St. Mary Shrewsbury, in the county of Salop, give notice that a meeting of the inhabitants of the said parish, in vestry, will be held in the vestry-room of the parish church of St. Mary aforesaid, on Friday the 24th May next, at 12 at noon, to grant a Church Rate for and towards the repairs and other expenses of the said church in the present year. Dated this 18th day of May 1861. Signed by the churchwardens."

Art. 3. In pursuance of the said notice, the minister, churchwardens, and parishioners, ratepayers of the said parish of St. Mary Shrewsbury, met, when the churchwardens aforesaid produced an estimate of the probable expenditure for the repairs of the parish church of the said parish, and of other the necessary and lawful expenses incident to their office of churchwardens of the said parish, from Easter 1861 to Easter 1862; and a rate or assessment of 3 *d*. in the pound was made on all properties in the said parish, and others so rateable in respect to such properties, except the several districts aforesaid, for the object of the notice aforesaid. The said rate was afterwards duly confirmed.

Art. 12. (Inserted on amendment.) St. Michael, Leaton, Astley, Clive, and Albrighton have each one a district assigned to it, with power to each incumbent thereof respectively to publish banns of matrimony, to solemnize marriages, churchings, baptisms, and burials, and also to receive, for his own use and benefit, the entire fees arising from the performance of the said offices, without any reservations thereout, which said powers each of such incumbents exercises. In consequence thereof, each of the said districts, by virtue of the New Parishes Act, 1856, ss. 14, 15, became and is a separate and distinct parish for all ecclesiastical purposes, and is not liable for the repairs or other expenses of St. Mary Shrewsbury, the mother church—to wit, St. Michael on and after the 29th of July 1856, in virtue of two previous Orders of Her Majesty in Council, published respectively in the London Gazettes bearing date the 28th day of May 1852 and the 19th day of May 1854; and to Leaton, Astley, Clive, and Albrighton, in virtue of an Order of Her Majesty in Council published in the London Gazette in each case respectively, bearing date, as to Leaton the 31st day of March 1860, as to Astley on the 28th of August 1860, and as to Clive and Albrighton the 31st of October 1860.

Art. 13. (Inserted on amendment.) All the fees aforesaid in respect of Leaton were voluntarily relinquished to the incumbent thereof immediately after its consolidated chapelry was formed—to wit, on the 31st day of March 1860.

This last article was added, because the Order in Council which constituted Leaton a consolidated chapelry contained no such provision, assigning to the incumbent thereof the fees for the performances of the offices of the Church, as was inserted in the Order of Council constituting the other districts.

Dr. Deane, Q. C., and C. J. Foster, for Mr. Jones, objected to the admission of the libel.

The rate is invalid, being on a portion of the parish. The five districts were improperly exempted from the rate. For, assuming that under ss. 14 and 15 of 19 and 20 Vict. c. 104, they became five separate and distinct parishes for ecclesiastical purposes, still, under the 71st Section (which has never been repealed) of 58 Geo. 3. c. 45, they are liable to be rated for the repairs of the old parish church for 20 years.

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Dr. Robertson and Dr. Tristram, for the churchwardens, in support of the libel:—

(1.) The 71st Section of 58 Geo. 3. c. 45., prolonging the liability to church-rates for a period of 20 years, applies only to the case of a part of a parish which, under s. 2, has been constituted a district parish for ecclesiastical purposes, not to the case of a part of a parish which under the 16th Section has been constituted a separate and distinct parish for ecclesiastical purposes.

(2.) When a part of a parish has, under the 16th Section, been constituted a separate and distinct parish for ecclesiastical purposes, it immediately ceases to be liable to be rated to the old parish church—

Varty *v.* Nunn, 1 Notes of Cases, 202.
Nunn *v.* Varty, 3 Curt. 352.

(3.) The five districts have become separate and distinct parishes for ecclesiastical purposes—

Hughes and others *v.* Denton, 5 C. B., N. S., 765.
Reg. *v.* Perry, 30 L. J., Q. B., 141.

Dr. Lushington.—The libel pleads that a church-rate was made for the parish of St. Mary Shrewsbury, exclusive of the districts of St. Michael, Leaton, Astley, Clive, and Albrighton. This rate being avowedly made upon a part of the original parish, it became necessary for the churchwardens, who support the validity of the rate, to show on what grounds the districts of the parish not assessed are legally exempt from the church-rate made in support of the church of the original parish. Accordingly, they plead that each of the places not assessed has had a district assigned to it, and under the 14th and 15th Sections of the New Parishes Act has become a separate and distinct parish for all ecclesiastical purposes, and therefore that they are not liable to be assessed to a church-rate made for the original church. In considering the admissibility of this plea, I must assume that the facts are as they are alleged to be, and ascertain what are their legal consequences by an examination of the statute. I need not comment upon the obscurity of the Church Building Acts—that is a matter of public notoriety; and certainly the Act I have now to examine is entitled to pre-eminence for obscurity and difficulty of construction. There are certain conditions to be observed: the place must have had a district assigned to it, but the district must not have been, at the time of the passing of the Act, a separate and distinct parish for ecclesiastical purposes; there must be a consecrated church or chapel, and authority must have been given for the performance therein of the services of the Church; whether or not there is also a condition that the incumbent should be entitled to the fees for his own benefit seems very doubtful, if grammatical construction is to prevail. Assuming these conditions to have been fulfilled, then the place is to become—it is not said a separate and distinct parish simply, or a separate and distinct parish for ecclesiastical purposes, but—"a separate and distinct parish for ecclesiastical purposes, such as is contemplated in the 15th Section of the first-recited Act." The first-recited Act is the 6 & 7 Vict. c. 35; and on reference to it, it will be found that the 15th Section constitutes districts into "new parishes for ecclesiastical purposes," and makes provision for the performance of services and taking fees, but does not say a word about church-rates. No more does the other Statute, referred to in the subsequent part of this section of the New Parishes Act—I mean the Statute of 7 & 8 Vict. c. 94. Then, arethe parishes constituted by the 6 & 7 Vict. c. 37 liable to be assessed to the church-rate of the original parish, assuming of course that all the preliminaries necessary for the constitution of a new parish have been complied with? I will consider the words of that Statute (6 & 7 Vict. c. 37), in the first instance, irrespective of previous Statutes. The Statute prescribes that the districts are to become "new parishes for ecclesiastical purposes." What is the meaning of this phrase? What is the meaning of a new parish?—what of a new parish for ecclesiastical purposes? I apprehend that if a district in a parish be constituted a new parish, without more being said, such district is taken out of the original parish for all intents and purposes, both civil and ecclesiastical, but that if a district in a parish be constituted a new parish for ecclesiastical purposes, the addition of the words "for ecclesiastical purposes" operates as a limitation; and the meaning of this limitation is, that for all purposes which are civil, and not ecclesiastical, things are to remain as they are. The question then arises, whether church-rates are to be deemed ecclesiastical purposes? I am of opinion that church-rates do fall within the description of ecclesiastical purposes relating to the Church. But it has been argued that these are not all the provisions of the Legislature on the subject; that the 70th and 71st Sections of the Statute (58 Geo. 3, c. 45) require districts like these to be assessed to the rates for the church of the original parish for 20 years, as from the date of the consecration of the district church or chapel, and that these 20 years have not yet expired. So far as I know, this provision of the 58 Geo. 3 has never been expressly repealed. I believe it to be in operation now; but if subsequent enactments are inconsistent with it, it is the last Act of the Legislature which I am bound to obey. I must hold that by virtue of the New Parishes Act, if all the facts alleged are proved, the districts mentioned have been properly omitted from the rate, and that the rate has been properly laid.

REPORT

FROM THE

SELECT COMMITTEE

ON THE

ECCLESIASTICAL COMMISSION;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX, AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
17 *July* 1863.

Lunæ, 9° die Februarii, 1863.

Ordered, THAT a Select Committee be appointed to inquire into the present state of the Ecclesiastical Commission, and to report to The House whether the Ecclesiastical Revenues cannot be more advantageously administered for the interests of the Church than they are at present.

Jovis, 30° die Aprilis, 1863.

Ordered, THAT the Committee do consist of Seventeen Members.

Committee nominated of—

Mr. Henry Seymour.	Lord Fermoy.
Mr. Lowe.	Mr. Newdegate.
Mr. Walpole.	Mr. Tite.
Mr. Locke King.	Mr. Kinnaird.
Mr. Edward Pleydell Bouverie.	Mr. Scourfield.
Lord Robert Cecil.	Mr. Selwyn.
Mr. Alderman Copeland.	Mr. Hunt.
Mr. Fenwick.	Sir William Heathcote.
Sir Henry Willoughby.	

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the Committee.

Martis, 5° die Maii, 1863.

Ordered, THAT the Report of the Select Committee of last Session, on the Ecclesiastical Commission, be referred to the Committee.

Ordered, THAT the Petitions of Lay Clerks of Worcester Cathedral, of Gloucester, of Chester, of the Cathedrals of Rochester and St. Peter, York, of Bristol Cathedral; of Vicars Choral of St. Peter's, Westminster; of Organist and Lay Vicars of Southwell; of the Lay Clerks of Oxford and Canterbury Cathedrals, and of St. George's, Windsor (presented last Session), for inquiry into their condition; and from the Chairman of the General Committee of the Society for Church Extension in the Archdeaconry of Coventry (presented 29th April), be referred to the Committee.

Martis, 12° *die Maii,* 1863.

Ordered, THAT the Petition from Bristol (presented 12th March), relating to the Bristol Episcopal Residences, be referred to the Committee.

Veneris, 17° *die Julii,* 1863.

Ordered, THAT the Committee have power to report their Opinion, together with the Minutes of Evidence taken before them, to The House.

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REPORT.

THE SELECT COMMITTEE appointed to Inquire into the present State of the ECCLESIASTICAL COMMISSION, and to Report to the House whether the Ecclesiastical Revenues cannot be more advantageously administered for the Interests of the Church than they are at present;——HAVE considered the Matters to them referred, and have come to the following RESOLUTIONS, which they have agreed to Report to The House:

THAT it is the opinion of this Committee—

1. That the Ecclesiastical Commission, as at present constituted, is objectionable.

2. That the Ecclesiastical Commissioners do not appear to have any established system for ascertaining the locality and condition of the worst cases of spiritual destitution in populous districts, nor any definite principle of action, by which priority of assistance shall be afforded to such cases out of the large and rapidly increasing funds entrusted to the Commissioners for distribution.

3. That it is inexpedient that a central body should alone decide upon the boundaries of new districts and sub-divisions of parishes throughout the kingdom.

4. That the system of throwing permanently the administration of large properties scattered over the whole country into the hands of one central body, is objectionable.

5. That, independently of the political objections to such a concentration of property, this system unavoidably consumes a considerable part of the revenues of the Church in the expenses of valuing and revaluing lands and tithes, in compensations to officers superseded, and in the maintenance of a large establishment of secretaries and clerks. Your Committee beg to refer to the 12th Resolution of the Committee of this House in 1856, viz., "That the present system of management by the agents of the Church Estates Commission should be reconsidered with a view to its greater efficiency and a possible diminution of expense," and to the evidence now taken before your Committee, showing that the system of management still continues to be unnecessarily expensive; and your Committee are of opinion that this excessive expenditure is to be attributed in some degree to the fact that estates so widely dispersed, are placed under the management of one corporation.

6. That further expense is entailed by the voluminous and complicated nature of the accounts, which are difficult to be understood by any one but a professional accountant, and which have given occasion for repeated inquiries by Committees of the two Houses of Parliament.

7. That the system now pursued by the Commission in the investigation of titles to lands given for sites of churches causes unnecessary delay and expense.

8. That the present system necessarily throws undue power into the hands of the officers of the Commission.

9. That—

(1.) The management of the property of the Church, and

(2.) The application of the surplus Revenues of the Church to the relief of spiritual destitution in populous places,

be given to separate Authorities.

10. That such powers as are necessary for the central management of the property of the Church be vested in one Board, consisting of two paid Commissioners, one of whom should be a barrister in actual practice of not less than 15 years' standing; and that such Commissioners should devote their exclusive attention to the business of the Board, and be ineligible for a seat in Parliament.

11. That upon such Board there be, in addition, one unpaid Commissioner, with a seat in the House of Commons.

12. That it should be lawful for the proposed Board of Commissioners, who are to have the management of the property of the Church, to invest any money applicable to the Common Fund, either in land, tithes, the funds, or other Government securities.

13. That the legal business of the Board be conducted by the appointment of a Legal Adviser at a fixed salary, in the same way that the Treasury, the Admiralty, and other Government establishments, and some of the Railway Companies of the kingdom, have their legal business conducted.

14. That local associations in each diocese, composed of clergy and laity, performing some of the duties at present discharged by the Ecclesiastical Commission, would aid the purposes of Church extension, especially as such bodies would possess an intimate knowledge of the spiritual wants and local circumstances of every diocese.

15. That the Governors of the Bounty of Queen Anne having, for upwards of 150 years, been appointed by Parliament to discharge many of the powers and duties which are now discharged by the Ecclesiastical Commissioners, your Committee recommend that, until effect can be given to the preceding Resolution, the distribution of the proceeds of the Common Fund for the relief of spiritual destitution, and all other powers and duties, except those for the management of the property of the Church, now possessed by the Ecclesiastical Commissioners, should be transferred to the Governors of the Bounty of Queen Anne, in case the constitution of the said Board of Governors, so far as regards the discharge of the said duties, should be adapted to that end by Parliament.

16. That the present position of the non-capitular members of Cathedral and Collegiate Churches is unsatisfactory, and that power should be given by Act of Parliament to secure to them adequate stipends and allowances, without encroaching upon the Common Fund.

17. That the Church Estates Act be continued to the 1st day of January 1868, and to the end of the then next Session of Parliament.

17 *July* 1863.

PROCEEDINGS OF THE COMMITTEE.

Martis, 5° *die Maii*, 1863.

MEMBERS PRESENT:

Sir H. Willoughby.	Mr. Locke King.
Sir W. Heathcote.	Mr. Alderman Copeland.
Mr. Tite.	Mr. Hunt.
Mr. Kinnaird.	Lord R. Cecil.
Mr. Bouverie.	Mr. Lowe.
Lord Fermoy.	

Mr. DANBY SEYMOUR was called to the Chair.

The Committee deliberated.

[Adjourned to Tuesday next, at One o'clock.

Martis, 12° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Selwyn.	Mr. Kinnaird.
Mr. Hunt.	Mr. Lowe.
Lord R. Cecil.	Mr. Tite.
Mr W. Heathcote.	Mr. Locke King.
Sir. Bouverie.	Mr. Fenwick.
Sir H. Willoughby.	Mr. Scourfield.
Mr. Newdegate.	

The Committee examined Lieutenant General Lord *Hotham* (a Member of the House), Mr. *Wykeham Martin*, the Rev. *T. G. Livingston*, the Rev. *R. P. Wallace*, the Rev. *C. King*, and the Rev. *C. Baker*.

[Adjourned to Tuesday, 2d June, at Twelve o'clock.

Martis, 2° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Alderman Copeland.	Lord R. Cecil.
Mr. Fenwick.	Mr. A. Kinnaird.
Mr. Bouverie.	Mr. Locke King.
Sir H. Willoughby.	Mr. Scourfield.
Mr. Hunt.	Mr. Tite.

The Committee examined Mr. *John B. Lee*, the Rev. *James Lupton*. Mr. *George Cavendish Bentinck* (a Member of the House), Mr. *Alfred M. Jeaffreson*, Mr. *Charles John Baker*, Mr. *John Clutton*, and Mr. *James Murray Dale*.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 5° *die Junii*, 1863.

A quorum not being formed, the Chairman adjourned the Committee to Monday next, at Twelve o'clock.

Lunæ, 8° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Fenwick.	Sir H. Willoughby.
Mr. Alderman Copeland.	Mr. Kinnaird.
Mr. Hunt.	Mr. Bouverie.
Lord R. Cecil.	Mr. Tite.
Mr. Walpole.	Mr. Newdegate.
Mr. Scourfield.	

The Committee further examined Mr. *James Murray Dale.*

The Committee examined Mr. *Charles Stewart Clarke*, the Rev. *William Mirehouse*, and Mr. *Francis Dixon Johnson.*

[Adjourned to Thursday next, at Twelve o'clock.

Jovis, 11° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Fenwick.	Mr. Kinnaird.
Mr. Alderman Copeland.	Mr. Newdegate.
Sir W. Heathcote.	Mr. Tite.
Mr. Hunt.	Mr. Scourfield.
Sir H. Willoughby.	Mr. Bouverie.
Mr. Locke King.	Lord R. Cecil.

The Committee examined Mr. *Johnston.*

[Adjourned to Monday next, at One o'clock.

Lunæ, 15° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Selwyn.	Mr. Newdegate.
Mr. Alderman Copeland.	Sir Henry Willoughby.
Mr. Fenwick.	Mr. Hunt.
Mr. Scourfield.	Mr. Tite.
Mr. Locke King.	Mr. Kinnaird.

The Committee examined Mr. *Charles Quin*, Mr. *Honoratus Leigh Thomas*, Mr. *L. F. Lloyd*, Rev. *William Selwyn*, and Mr. *Matthias Dipnall.*

[Adjourned till Monday next, at One o'clock.

Lunæ, 22° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Newdegate.	Lord R. Cecil.
Mr. Tite.	Mr. E. P. Bouverie.
Sir H. Willoughby.	Sir W. Heathcote.
Mr. Kinnaird.	Mr. Walpole.

The Committee examined Mr. *Chalk.*

[Adjourned.

Lunæ, 29° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Fenwick.	Mr. Kinnaird.
Mr. Locke King.	Mr. Alderman Copeland.
Mr. Selwyn.	Lord R. Cecil.
Sir W. Heathcote.	Mr. Lowe.
Mr. Bouverie.	Mr. Walpole.
Mr. Newdegate.	

The Committee examined Mr. *Aston* and the Right Hon. *Spencer Walpole* (a Member of the Committee).

[Adjourned to Friday, 10 July, at 12 o'clock.

Veneris, 10° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Alderman Copeland.	Mr. Lowe.
Mr. Selwyn.	Mr. Bouverie.
Mr. Walpole.	Lord R. Cecil.
Mr. Newdegate.	Mr. Kinnaird.
Mr. Tite.	Sir H. Willoughby.
Mr. Hunt.	Mr. Locke King.
Mr. Fenwick.	Lord Fermoy.

Resolution, proposed by Mr. *Newdegate*, read, as follows:—"That the Ecclesiastical Commissioners do not appear to have any established system for ascertaining the locality and condition of the worst cases of spiritual destitution in populous districts, nor any definite principle of action, by which priority of assistance shall be afforded to such cases out of the large and rapidly increasing funds entrusted to the Commissioners for distribution; your Committee therefore recommend that, if it be the intention of The House that the Ecclesiastical Commission shall continue in its present form, some legislative directions should be given for procuring, through the intervention of the Commissioners, authentic information with respect to the locality and conditition of the worst cases of spiritual destitution; that the information thus procured should be periodically laid before Parliament in a tabulated form; and that such powers be conferred upon the Commissioners as will enable and induce them to give exceptional priority to the claims thus established, in a manner somewhat analogous to that in which a legally recognised and established priority has been granted in favour of parishes and places, having what are termed 'Local Claims' upon the property placed at the disposal of the Commissioners."

Draft Resolutions, proposed by the Chairman, read, as follows:—

"1. That the Ecclesiastical Commission, as at present constituted, should be abolished.

"2. That—

"(1). The management of the property of the Church, and

"(2). The application of the surplus Revenues of the Church to the relief of spiritual destitution in populous places,

be given to two separate Boards.

"3. That the powers which the Ecclesiastical Commissioners possess for the management of the property of the Church be vested in one Board, consisting of two paid Commissioners, one of whom should be a barrister in actual practice of not less than 15 years' standing; and that such Commissioners should devote their exclusive attention to the business of the Board, and be ineligible for a seat in Parliament.

"4. That the administration of the Common Fund be transferred to the Governors of the Bounty of Queen Anne.

"5. That the carrying into effect the Church Building Acts and the New Parishes Acts be entrusted to the Governors of the Bounty of Queen Anne, with the assistance of one paid Commissioner."

Draft Resolutions proposed by Mr. Alderman *Copeland*, read, as follows:—

"That considering the vast amount of property with which the Ecclesiastical Commission has to deal—the large revenues which have accrued for its common object—the heavy expenses incurred in working out that object, and more especially the importance of a wise and equitable distribution of its funds, your Committee are of opinion that a revision or reconstruction of the Commission should be forthwith made.

"That—whilst admitting the Bishops should remain on the Commission, more especially to advise and see to the distribution of its funds for the augmentation of benefices—it is expedient that a Commission should be constituted in which all the property should be vested, the sole object of which Commission should be, to attend to the management and improvement of the property and revenues of the Commission.

"That for this object, it is desirable that a Board of five paid Commissioners should be appointed; the evidence adduced by the Right Honourable S. H. Walpole being positive that at least one other paid Commissioner would be a great advantage to the Commission.

"That with regard to the collecting of rents, your Committee are of opinion that too much expense is incurred; that they might be collected by means of the staff in Whitehall-place; especially as large sums are already collected by the Ecclesiastical Corporations, and simply handed over to the Commissioners' present receivers. That a great saving to the Commission would be effected by this alteration.

"That in the opinion of your Committee, the legal affairs of the Commission should be conducted by the appointment of a Legal Adviser or Advisers, in the same way that the Treasury, the Admiralty, and other Government establishments, and particularly the railway companies of the kingdom have their legal business conducted.

"That also salaried Surveyors should be appointed, whose duties should be to have under constant survey the estates, and devote their whole services to the interests of the Commission."

Draft Resolutions proposed by Mr. *Walpole*, read, as follows:—

"That the constitution of the Ecclesiastical Commission be revised by the removal of the Judges.

"2. That the Second Church Estates Commissioner be paid in accordance with the recommendations of the Committee of the House in 1856, and that he be one of the Joint Treasurers.

"3. That the Church Estates Act be continued to the 1st day of January 1868, and to the end of the then next Session of Parliament.

"4. That the words "as a rule," in the 21st section of the Act 23 & 24 Vict. c. 124, be held to confer a discretional power on the Estates Committee and Church Estates Commissioners.

"5. That the minor corporations in cathedrals on the old foundation be dissolved, and their estates (subject to existing interests) vested in the Ecclesiastical Commissioners, and that the members of such corporations be placed under the regulations now in force with respect to cathedrals on the new foundation.

"6. That notification in the "London Gazette" be substituted for Orders in Council, so far as the augmentation of livings, and the authorization of sales of lands are concerned."

Draft Resolutions proposed by Mr. *Selwyn*, read, as follows:—

"1. That the present constitution of the Ecclesiastical Commission is objectionable; for although that body consists of 52 members, the Cathedral Chapters (from whose revenues a large portion of its funds are derived) are very inadequately represented, and the parochial clergy not at all.

"2. That the tendency of the present system is to throw continually increasing masses of property scattered over the whole country into the hands of one central body, the Ecclesiastical Commission. Part of this property it is intended to restore to the Bishops and Cathedral Chapters; but very little progress has hitherto been made in such restorations, and by far the largest portion is intended to remain permanently vested in the Commission, a state of things not authorised by any Act of Parliament.

"3. That, independently of the political objections to such a concentration of property, this system unavoidably consumes a considerable part of the revenues of the Church in the expenses of valuing and re-valuing lands and tithes, in compensations to officers superseded, and in the maintenance of a large establishment of secretaries and clerks. Your Committee beg to refer to the 12th Resolution of the Committee of this House in 1856; viz. "That the present system of management by the agents of the Church Estate Commission

mission shall be reconsidered with a view to its greater efficiency and a possible diminution of expense," and to the evidence now taken before your Committee, showing that the system of management still continues to be unnecessarily expensive, and, in particular, that the sums paid to solicitors, surveyors, and receivers are more than an adequate remuneration for the services performed, and larger in proportion than the average sums paid by private owners or charitable corporations for similar services; and your Committee are of opinion that this excessive expenditure is to be attributed in some degree to the fact, that estates so widely dispersed are placed under the management of one corporation.

"4. That further expense is entailed by the voluminous and complicated nature of the accounts, which cannot be understood by any one but a professional accountant, and which have given occasion for repeated inquiries by Committees of the two Houses of Parliament.

"5. The same central body also determines upon the titles of lands given or purchased for sites of churches, and also creates and fixes the boundaries of new districts and subdivisions of parishes throughout the Kingdom.

"6. That this system causes unnecessary delay and expense in investigating the titles of sites proposed to be given or purchased for churches.

"7. That the necessity of applying to the Board in London tends to check charitable contributions.

"8. That the remarks made by Lord John Russell, in his letter to the Archbishop of Canterbury, 10th December 1851 (House of Commons, 3d Report, 1856, Appendix, p. 203), viz., 'that instead of turning their attention whole and undivided to the evils which they had themselves pointed out, which they declared to outweigh all other evils, and to demand an immediate remedy, the Commissioners have been scattering their funds in driblets,' are confirmed by the evidence taken before your Committee, and by the table of grants made by the Commissioners in 1861 (Appendix, p. 314–317), conditional and unconditional, from which the following summary is taken:—

Places.	Average Population.	Average Grant.	Total.
		£.	£.
9	13,444	433	3,900
47	938	597	28,100

"9. That this system, by transferring to the Ecclesiastical Commissioners all the revenues beyond what is needed for the cathedral and its ministers, leaves no provision for the future development of those works of piety and charity which are enjoined by the charters of the several cathedral churches, and which the increase in the value of their property would enable them to perform, as the exigencies of the dioceses might from time to time require.

"10. That many of the functions of cathedral bodies (with respect to the endowments of their small benefices, the encouragement of religious education, and as councils to the Bishops for the spiritual improvement of their several dioceses) are necessarily destroyed by the transfer of their estates to another corporation.

"11. That the centralising system necessarily throws great power into the hands of the subordinate officers of the Commission.

"12. With respect to the estates of the cathedral chapters, your Committee agree with the opinion expressed by former Committees of your Honourable House, that it is expedient to put an end to the system of renewal of leases on fines, and ultimately to vest the whole estate either in the lessees or in the church; but it appears to your Committee that, in order to accomplish this end, it is not necessary to go through the expensive process of vesting the whole of the estates in the Ecclesiastical Commission, and afterwards restoring a portion to the cathedral chapters, but that the desired result of converting the leases on fines into tenancies at rack-rent might be effected as it has been with respect to the estates of several of the colleges in the Universities, without any transfer of the property, and that the compensation for the interest of the present members of the chapters in lieu of fines, might, if necessary, be provided for by means of loans to be secured on the capitular estates; and that the share of the income to which the Ecclesiastical Commissioners are entitled under existing Acts of Parliament, in respect of the proceeds of suspended canonries, might continue to be paid to them as heretofore, or their claims might be altogether satisfied by means of an equitable partition of the estates.

"13. That many of the duties now performed by the Ecclesiastical Commissioners might be more satisfactorily discharged by diocesan or county associations, *e. g.* by a diocesan council, comprising the bishop, the members of the cathedral chapter, the archdeacons, with a representation of the parochial clergy and of the laity of the Church. Such a body would bring to the administration of the affairs of the Church an intimate

knowledge of the spiritual wants and local circumstances of the district, and would afford ample scope for the united action of the clergy and laity in the discharge of so important a trust. The proceedings of these local councils might, if necessary, be subjected to the control of a central Board, who should establish principles, but not interfere with details, acting in a similar relation to the local councils, as the Poor Law Board to the Boards of Guardians, and the central Board might still retain the power of calling for contributions from the dioceses most richly endowed in favour of those less fortunate, as has already been done as between the richer and poorer bishoprics.

"Amongst the matters which, in the opinion of your Committee, might be advantageously transferred from the central to local management, your Committee would mention particularly—

"1. The selection and approbation of sites given or purchased for new churches, and the investigation of titles thereto.

"2. The sub-division of parishes and creation of new districts.

"3. The management of all landed property situate within the limits of the diocesan or county association.

"4. The selection of the objects for which grants should be made, and the determination of the amount to be required to meet those grants from local contributions.

"One great advantage of this plan would be the restoration of the capitular corporations to their proper functions in the system of the Church.

"Your Committee are confirmed in these views by reference to the purposes of the original Commission of inquiry, which led to the establishment of the present Ecclesiastical Commission. One of those purposes was to render the chapters more conducive to the efficiency of the Established Church.

"But while salutary changes were made with respect to the bishoprics and to the parochial clergy, nothing was done to increase the efficiency of the chapters.

"So strongly was this felt that another Commission was issued in 1852, to enquire into and report on this subject. Their final Report was presented in 1855, recommending the appointment of a special Commission to revise and amend the cathedral statutes, so as to adapt them to the present state of the Church.

"As it appears that the Ecclesiastical Commission have no powers of this kind, being confined by law to the management of property and distribution of revenue, your Committee are of opinion that the above-mentioned recommendation of the Cathedral Commission in 1855 is deserving of serious consideration."

Motion made, and Question proposed, "That the Ecclesiastical Commission, as at present constituted, be abolished"—(*Chairman*).—Amendment proposed, to leave out from the word "That" to the end of the question, in order to add the words: "the present constitution of the Ecclesiastical Commission is objectionable"—(Mr. *Selwyn*)—instead thereof.—Question, "That the words proposed to be left out stand part of the question," put, and negatived.

Question proposed, that the words "the present constitution of the Ecclesiastical Commission is objectionable," be added instead thereof.—Amendment proposed to the proposed amendment, after the word "objectionable," to add the words: "in the following particulars"—(Mr. *Newdegate*).—Question, "That those words be there added," put, and negatived.—Question, "That the proposed words be added," put.—The Committee divided:

Ayes, 8.	Noes, 4.
Sir H. Willoughby.	Mr. Walpole.
Mr. Locke King.	Mr. Kinnaird.
Mr. Tite.	Mr. Lowe.
Mr. Newdegate.	Mr. Bouverie.
Mr. Alderman Copeland.	
Lord R. Cecil.	
Mr. Selwyn.	
Mr. Fenwick.	

Words added.

Main Question put, "That the present constitution of the Ecclesiastical Commission is objectionable."—Amendment proposed, at the end of the question, to add these words, "inasmuch as it includes certain members of the judicial body, who never attend its meetings"—(Mr. *Bouverie*).—Question put, "That those words be there added."—Committee divided:

Ayes,

Ayes, 2.	Noes, 11.
Mr. Kinnaird.	Sir H. Willoughby.
Mr. Bouverie.	Mr. Locke King.
	Mr. Tite.
	Mr. Lowe.
	Mr. Newdegate.
	Mr. Alderman Copeland.
	Lord R. Cecil.
	Mr. Hunt.
	Mr. Selwyn.
	Mr. Fenwick.
	Lord Fermoy.

Main Question put, and agreed to.

Resolved, That it is the opinion of this Committee that the Ecclesiastical Commission, as at present constituted, is objectionable.

Motion made, and Question proposed, "That—

(1.) The management of the property of the Church, and

(2.) The application of the surplus revenues of the Church to the relief of spiritual destitution in populous places,

be given to separate authorities"—(Mr. *Danby Seymour.*)—Question put:—The Committee divided:

Ayes, 8.	Noes, 2.
Mr. Locke King	Mr. Lowe.
Mr. Tite.	Mr. Bouverie.
Mr. Newdegate.	
Lord R. Cecil.	
Mr. Hunt.	
Mr. Selwyn.	
Lord Fermoy.	
Mr. Fenwick.	

Resolved, That—

(1.) The management of the property of the Church, and

(2.) The application of the surplus revenues of the Church to the relief of spiritual destitution in populous places,

be given to separate authorities.

Motion made, and Question proposed, "That such powers as are necessary for the central management of the property of the Church be vested in one Board, consisting of two paid Commissioners, one of whom should be a barrister in actual practice of not less than 15 years' standing; and that such Commissioners should devote their exclusive attention to the business of the Board, and be ineligible for a seat in Parliament"—(Mr. *Seymour.*)—Amendment proposed, to leave out from the words "the Board" to the end of the Question.—Question put, That the words proposed to be left out stand part of the question.—The Committee divided:

Ayes, 6.	Noes, 3.
Mr. Locke King.	Mr. Lowe.
Mr. Tite.	Mr. Newdegate.
Mr. Hunt.	Mr. Bouverie.
Mr. Selwyn.	
Lord Fermoy.	
Mr. Fenwick.	

Main Question put.—The Committee divided:

Ayes, 6.	Noes, 3.
Mr. Locke King.	Mr. Newdegate.
Mr. Tite.	Mr. Lowe.
Mr. Hunt.	Mr. Bouverie.
Mr. Selwyn.	
Lord Fermoy.	
Mr. Fenwick.	

Resolved, That such powers as are necessary for the central management of the property of the Church be vested in one Board consisting of two paid Commissioners, one of whom should be a barrister in actual practice of not less than 15 years' standing; and that such Commissioners should devote their exclusive attention to the business of the Board, and be ineligible for a seat in Parliament.

Motion made, and Question proposed, "That the system of throwing the administration of large properties scattered over the whole country into the hands of one central body is objectionable"—(Mr. *Selwyn.*)—Question put:—Committee divided:

Ayes, 7.	Noes, 2.
Mr. Locke King.	Sir H. Willoughby.
Mr. Tite.	Mr. Lowe.
Mr. Newdegate.	
Mr. Hunt.	
Mr. Selwyn.	
Lord Fermoy.	
Mr. Fenwick.	

Resolved, That the system of throwing the administration of large properties scattered over the whole country into the hands of one central body is objectionable.

Motion made, and Question proposed, "That, independently of the political objections to such a concentration of property, this system unavoidably consumes a considerable part of the revenues of the Church in the expenses of valuing and revaluing lands and tithes, in compensations to officers superseded, and in the maintenance of a large establishment of secretaries and clerks. Your Committee beg to refer to the 12th Resolution of the Committee of this House in 1856, viz., 'That the present system of management by the agents of the Church Estate Commission shall be reconsidered with a view to its greater efficiency and a possible diminution of expense,' and to the evidence now taken before your Committee, showing that the system of management still continues to be unnecessarily expensive; and your Committee are of opinion that this excessive expenditure is to be attributed, in some degree, to the fact that estates so widely dispersed are placed under the management of one corporation"—(Mr. *Selwyn.*)—Question put:—Committee divided:

Ayes, 7.	Noes, 2.
Mr. Locke King.	Sir H. Willoughby.
Mr. Tite.	Mr. Lowe.
Mr. Newdegate.	
Mr. Hunt.	
Mr. Selwyn.	
Lord Fermoy.	
Mr. Fenwick.	

Resolved, That, independently of the political objections to such a concentration of property, this system unavoidably consumes a considerable part of the revenues of the Church in the expenses of valuing and revaluing lands and tithes, in compensations to officers superseded, and in the maintenance of a large establishment of secretaries and clerks. Your Committee beg to refer to the 12th Resolution of the Committee of this House in 1856, viz., "That the present system of management by the agents of the Church Estate Commission shall be reconsidered with a view to its greater efficiency and a possible diminution of expense," and to the evidence now taken before your Committee, showing that the system of management still continues to be unnecessarily expensive; and your Committee are of opinion that this excessive expenditure is to be attributed in some degree to the fact that estates so widely dispersed are placed under the management of one corporation.

Resolved, That further expense is entailed by the voluminous and complicated nature of the accounts, which are difficult to be understood by any one but a professional accountant, and which have given occasion for repeated inquiries by Committees of the two Houses of Parliament—(Mr. *Selwyn*).

Resolved, That it is inexpedient that a central body should alone decide upon the boundaries of new districts and subdivisions of parishes throughout the kingdom—(Mr. *Selwyn.*)

Resolved, That the system now pursued by the Commission in the investigation of titles to lands given for sites of churches causes unnecessary delay and expense—(Mr. *Hunt*).

Resolved, That the present system necessarily throws undue power into the hands of the officers of the Commission—(Mr. *Selwyn*).

Motion made, and Question proposed, "With respect to the estates of the Cathedral Chapters, your Committee agree with the opinion expressed by former Committees of your Honourable House, that it is expedient to put an end to the system of renewal of leases on fines, and, ultimately, to vest the whole estate either in the lessees or in the Church; but it appears to your Committee that, in order to accomplish this end, it is not necessary to go through the expensive process of vesting the whole of the estates in the Ecclesiastical Commission, and afterwards restoring a portion to the Cathedral Chapters, but

but that without prejudice to the reasonable claims of the lessees, the desired result of converting the leases on fines into tenancies at rack-rent might be effected, as it has been with respect to the estates of several of the colleges in the Universities, without any double transfer of the property, and that the compensation for the interest of the present members of the Chapters in lieu of fines, might, if necessary, be provided for by means of loans to be secured on the capitular estates; and that the share of the income to which the Eccleciastical Commissioners are entitled under existing Acts of Parliament, in respect of the proceeds of suspended Canonries, might hereafter be accounted for by the Chapters"—(Mr. *Selwyn*).

[Adjourned to Monday next, at Twelve o'clock.

Lunæ, 13° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR, in the Chair.

Mr. Newdegate.	Mr. Lowe.
Mr. Tite.	Mr. Locke King.
Mr. Fenwick.	Lord Fermoy.
Mr. Selwyn.	Sir H. Willoughby.
Mr. Scourfield.	Lord R. Cecil.
Mr. Kinnaird.	Mr. Alderman Copeland.

Question again proposed, "That, with respect to the estates of the Cathedral Chapters, your Committee agree with the opinion expressed by former Committees of your Honourable House, that it is expedient to put an end to the system of renewal of leases on fines, and, ultimately, to vest the whole estate either in the lessees or in the Church; but it appears to your Committee that, in order to accomplish this end, it is not necesaary to go through the expensive process of vesting the whole of the estates in the Ecclesiastical Commission, and afterwards restoring a portion to the Cathedral Chapters, but that, without prejudice to the reasonable claims of the lessees, the desired result of converting the leases on fines into tenancies at rack-rent might be effected, as it has been, with respect to the estates of several of the colleges in the Universities, without any double transfer of the property, and that the compensation for the interest of the present members of the chapters in lieu of fines, might, if necessary, be provided for by means of loans to be secured on the capitular estates; and that the share of the income to which the Ecclesiastical Commissioners are entitled under existing Acts of Parliament, in respect of the proceeds of suspended canonries, might hereafter be accounted for by the chapters."—(Mr. *Selwyn*.)—Motion by leave withdrawn.

Resolved, That the Ecclesiastical Commissioners do not appear to have any established system for ascertaining the locality and condition of the worst cases of spiritual destitution in populous districts, nor any definite principle of action, by which priority of assistance shall be afforded to such cases out of the large and rapidly increasing funds entrusted to the Comissioners for distribution—(Mr. *Newdegate*).

Motion made, and Question proposed, "That upon such Board there be one *ex-officio* unpaid Commissioner, who should be a member of Her Majesty's Government for the time being, with a seat in the House of Commons"—(*Chairman*).—Further consideration postponed.

Motion made, and Question proposed, "That local associations in each diocese, composed of clergy and laity, performing some of the duties at present discharged by the Ecclesiastical Commission, would aid the purposes of Church extension, especially as such bodies would possess an intimate knowledge of the spiritual wants and local circumstances of every diocese."—(*Chairman*).—Question put.—The Committee divided:

Ayes, 7.	Noes, 2.
Mr. Locke King.	Mr. Lowe.
Mr. Tite.	Sir H. Willoughby.
Mr. Newdegate.	
Lord R. Cecil.	
Mr. Selwyn.	
Lord Fermoy.	
Mr. Fenwick.	

Resolved, That local associations in each diocese, composed of clergy and laity, performing some of the duties at present discharged by the Ecclesiastical Commission, would aid the purposes of Church extension, especially as such bodies would possess an intimate knowledge of the spiritual wants and local circumstances of every diocese.

Motion made, and Question proposed, "That the Governors of the Bounty of Queen Anne having, for upwards of 150 years, been appointed by Parliament to discharge many of the powers and duties which are now discharged by the Ecclesiastical Commissioners, your Committee recommend that the distribution of the proceeds of the Common Fund for the relief of spiritual destitution, and all other powers and duties, except those for the management of the property of the Church, now possessed by the Ecclesiastical Commissioners, should be transferred to the Governors of the Bounty of Queen Anne."—(*Chairman*).—Amendment proposed.—After the words "recommend that," to insert the words, "until effect can be given to the preceding Resolutions."—(Mr. *Selwyn.*)—Question put, "That those words be there inserted."—The Committee divided:

Ayes, 6.	Noes, 5.
Mr. Newdegate.	Mr. Locke King.
Lord R. Cecil.	Mr. Tite.
Mr. Selwyn.	Mr. Lowe.
Lord Fermoy.	Mr. Kinnaird.
Mr. Fenwick.	Sir H. Willoughby.
Mr. Scourfield.	

Words inserted.

Another Amendment proposed, at the end of the Question to add the words, "in case the constitution of the said Board of Governors, so far as regards the discharge of the same duties, should be adapted to that end by Parliament."—Question, "That those words be there added," put, and agreed to.

Main Question, as amended, put.—The Committee divided:

Ayes, 6.	Noes, 4.
Mr. Scourfield.	Mr. Lowe.
Mr. Locke King.	Mr. Kinnaird.
Mr. Tite.	Sir H. Willoughby.
Mr. Newdegate.	Lord R. Cecil.
Lord Fermoy.	
Mr. Selwyn.	

Resolved, That the Governors of the Bounty of Queen Anne having, for upwards of 150 years, been appointed by Parliament to discharge many of the powers and duties which are now discharged by the Ecclesiastical Commissioners, your Committee recommend that, until effect can be given to the preceding Resolution, the distribution of the proceeds of the Common Fund for the relief of spiritual destitution, and all other powers and duties, except those for the management of the property of the Church, now possessed by the Ecclesiastical Commissioners, should be transferred to the Governors of the Bounty of Queen Anne, in case the constitution of the said Board of Governors, so far as regards the discharge of the said duties, should be adapted to that end by Parliament.

Motion made, and Question proposed, "That it should be lawful for the proposed Board of Commissioners who are to have the management of the property of the Church, to invest any money applicable to the Common Fund either in land, tithes, the funds, or other Government securities."—(*Chairman*).—Amendment pcoposed, after the word "tithes," to insert the words, "or temporarily in."—(Lord *R. Cecil*).—Question put, "That those words be there inserted."—The Committee divided:

Ayes, 5.	Noes, 5.
Mr. Newdegate.	Mr. Locke King.
Sir H. Willoughby.	Mr. Tite.
Lord R. Cecil.	Mr. Lowe.
Mr. Selwyn.	Mr. Kinnaird.
Lord Fermoy.	Mr. Fenwick.

Whereupon the Chairman declared himself with the Noes.

Main Question put, and agreed to.

Resolved, That it should be lawful for the proposed Board of Commissioners who are to have the management of the property of the Church, to invest any money applicable to the Common Fund, either in land, tithes, the funds, or other Government securities.

Motion made, and Question proposed, "That upon such Board there be in addition one *ex-officio* unpaid Commissioner, who should be a member of Her Majesty's Government or the time being, with a seat in the House of Commons"—(*Chairman*).—Amendment proposed,

proposed, to leave out the word "one," in order to insert the word "three."—Question put, "That the word 'one' stand part of the Question."—The Committee divided:

Ayes, 8.	Noes, 3.
Mr. Lowe.	Mr. Locke King.
Mr. Kinnaird.	Mr. Tite.
Sir H. Willoughby.	Mr. Newdegate.
Lord R. Cecil.	
Mr. Selwyn.	
Lord Fermoy.	
Mr. Fenwick.	
Mr. Alderman Copeland.	

Another Amendment proposed, to leave out the words "*ex officio*"—(Lord *R. Cecil*).—Question put, "That the words proposed to be left out stand part of the Question."—The Committee divided:

Ayes, 5.	Noes, 6.
Mr. Locke King.	Mr. Selwyn.
Mr. Tite.	Mr. Lowe.
Lord Fermoy.	Mr. Newdegate.
Mr. Fenwick.	Mr. Kinnaird.
Mr. Alderman Copeland.	Sir H. Willoughby.
	Lord R. Cecil.

Main Question, as amended, put, and agreed to.

Resolved, That upon such Board there be in addition one unpaid Commissioner, with a seat in the House of Commons.

Resolved, That, in the opinion of your Committee, the legal affairs of the Board should be conducted by the appointment of a legal adviser or advisers, with a fixed salary, in the same way that the Treasury, the Admiralty, and other Government establishments, and particularly some of the Railway Companies of the kingdom, have their legal business conducted—(*Chairman*).

Resolved, That the Church Estates' Act be continued to the 1st day of January 1868, and to the end of the then next Session of Parliament—(*Chairman*).

[Adjourned to Wednesday next, at Twelve o'clock.

Mercurii, 15° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. SEYMOUR in the Chair.

Mr. Alderman Copeland.	Mr. Lowe.
Mr. Fenwick.	Mr. Locke King.
Mr. Newdegate.	Mr. Walpole.
Lord R. Cecil.	Mr. Selwyn.
Mr. Hunt.	Mr. Kinnaird.
Mr. Scourfield.	

Resolved, That the present position of the non-capitular members of the cathedral and collegiate churches is unsatisfactory, and that power should be given by Act of Parliament to secure to them adequate stipends and allowances, without encroaching upon the Common Fund—(*Chairman.*)

Motion made, and Question proposed, "That the following Resolutions be reported to The House:—

"That the system of throwing permanently the administration of large properties scattered over the whole country into the hands of one central body, is objectionable.

"That, independently of the political objections to such a concentration of property, this system unavoidably consumes a considerable part of the revenues of the Church in the expenses of valuing and revaluing lands and tithes, in compensations to officers superseded, and in the maintenance of a large establishment of secretaries and clerks. Your Committee beg to refer to the 12th Resolution of the Committee of this House in 1856, viz., 'That the present system of management by the agents of the Church Estates Commission should be reconsidered, with a view to its greater efficiency and a possible diminution of expense,' and to the evidence now taken before your Committee, showing that the system of management still continues to be unnecessarily expensive; and your Committee are of opinion that this excessive expenditure is to be attributed in some degree to the fact that estates so widely dispersed, are placed under the management of one corporation.

"That further expense is entailed by the voluminous and complicated nature of the accounts, which are difficult to be understood by any one but a professional accountant, and which have given occasion for repeated inquiries by Committees of the two Houses of Parliament.

"That it is inexpedient that a central body should alone decide upon the boundaries of new districts and sub-divisions of parishes throughout the kingdom.

"That the Ecclesiastical Commissioners do not appear to have any established system for ascertaining the locality and condition of the worst cases of spiritual destitution in populous districts, nor any definite principle of action, by which priority of assistance shall be afforded to such cases out of the large and rapidly increasing funds entrusted to the Commissioners for distribution.

"That local associations in each diocese, composed of clergy and laity, performing some of the duties at present discharged by the Ecclesiastical Commission, would aid the purposes of Church extension, especially as such bodies would possess an intimate knowledge of the spiritual wants and local circumstances of every diocese.

"That the system now pursued by the Commission in the investigation of titles to lands given to sites of churches causes unnecessary delay and expense.

"That the present system necessarily throws undue power into the hands of the officers of the Commission.

"That the legal business of the Board be conducted by the appointment of a Legal Adviser at a fixed salary, in the same way that the Treasury, the Admiralty, and other Government establishments, and some of the Railway Companies of the kingdom, have their legal business conducted.

"That the Governors of the Bounty of Queen Anne having for upwards of 150 years, been appointed by Parliament to discharge many of the powers and duties which are now discharged by the Ecclesiastical Commissioners, Your Committee recommend that, until effect can be given to the preceding Resolution, the distribution of the proceeds of the Common Fund for the relief of spiritual destitution, and all other powers and duties, except those for the management of the property of the Church, now possessed by the Ecclesiastical Commissioners, should be transferred to the Governors of the Bounty of Queen Anne, in case the constitution of the said Board of Governors, so far as regards the discharge of the said duties, should be adapted to that end by Parliament.

"That the Church Estates Act be continued to the 1st day of January 1868, and to the end of the then next Session of Parliament."

"That the Ecclesiastical Commission, as at present constituted, is objectionable."—(Mr. *Hunt*).

Amendment proposed, to leave out the words "the following," in order to insert the words "all the Resolutions to which the Committee have agreed."—Question put, "That the words proposed to be left out stand part of the question."—The Committee divided:

Ayes, 2.	Noes, 6.
Mr. Hunt.	Mr. Locke King.
Mr. Scourfield.	Mr. Newdegate.
	Lord R. Cecil.
	Mr. Alderman Copeland.
	Mr. Selwyn.
	Mr. Fenwick.

Words inserted.—Question, as amended, put.

Amendment

Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words, "in consequence of the lateness of the Session, Your Committee are unable to arrive at a satisfactory conclusion on the important matters which have been referred to them: they have therefore agreed simply to report the Evidence and Proceedings to the consideration of The House."

Question put, "That the words proposed to be left out stand part of the Question."—Committee divided:

Ayes, 6.	Noes, 5.
Mr. Locke King.	Mr. Walpole.
Mr. Newdegate.	Mr. Hunt.
Lord R. Cecil.	Mr. Scourfield.
Mr. Alderman Copeland.	Mr. Lowe.
Mr. Selwyn.	Mr. Kinnaird.
Mr. Fenwick.	

Main Question, as amended, put, and agreed to.

To Report, together with Minutes of Evidence and Appendix.

EXPENSES OF WITNESSES.

NAME of WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
Rev. R. E. Wallis - -	Clergyman - -	Wells - - -	3	3 – –	3 3 –	6 3 –
Rev. C. King - - -	Clergyman - -	Salisbury - -	3	2 – –	3 3 –	5 3 –
Rev. T. G. Livingston -	Clergyman - -	Carlisle - -	3	5 10 –	3 3 –	8 13 –
Rev. C. Baker - -	Clergyman - -	Chichester - -	2	1 5 –	2 2 –	3 7 –
Mr. C. S. Clarke - -	Solicitor - -	Bristol - -	5	3 – –	10 10 –	13 10 –
Rev. W. Mirehouse -	Clergyman - -	Bristol - -	3	2 journeys 7 10 –	3 3 –	10 13 –
Mr. F. D. Johnson - -	Gentleman - -	Near Durham -	10	5 6 –	10 10 –	15 16 –
Mr. R. A. D. Gresley -	Gentleman - -	Droitwich -	3	2 7 –	3 3 –	5 10 –
					£.	68 15 –

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Martis, 12° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.	Mr. Lowe.
Lord Robert Cecil.	Mr. Newdegate.
Mr. Fenwick.	Mr. Scourfield.
Sir William Heathcote.	Mr. Selwyn.
Mr. Hunt.	Mr. H. Seymour.
Mr. Locke King.	Mr. Tite.
Mr. Kinnaird.	Sir H. Willoughby.

HENRY DANBY SEYMOUR, Esq., IN THE CHAIR.

Lieutenant General Lord HOTHAM, a Member of the House, and CHARLES WYKEHAM MARTIN, Esq.; Examined.

Lieut. Gen. Lord *Hotham*, M.P., and *C. W. Martin*, Esq.

12 May 1863.

1. *Chairman* (to Lord *Hotham.*)] YOU and Mr. Martin are trustees under the will of the late Earl Cornwallis?—We are. The late Lord Braybrooke was also a trustee.

2. Will you state the grounds on which you appear before this Committee?—There is a property at Hastings, known by the name of the Priory Farm, three-fourths of which belonged to the late Lord Cornwallis, and the remaining fourth to Sarah, Countess Dowager of Waldegrave, who lives at Hastings. I should state that it was the habit of my co-trustees, knowing that I frequently went to St. Leonard's, and was very well acquainted with the locality, to depute me, whenever applications were made to us with regard to this property, to make the necessary inquiries on the spot, and to report the result to them before we gave our decision thereon. Applications were frequently made respecting the erection of gasworks, and I think waterworks, making of a new cemetery, and latterly, as to the granting of a piece of ground to serve as an armoury for the rifle volunteers. In making inquiries relative to the propriety, or otherwise, of acceding to the applications so made, our first care always was, that we should not do anything which could by possibility deteriorate the future probable value of the estate. Having been very much at St. Leonard's, and witnessing from year to year the great extent of building going on there and at Hastings, I saw and indeed it was evident to everybody that further church accommodation was required. There was an immense difficulty in getting any ground for the purpose. There was a very eligible spot for a church—indeed, the most eligible spot, but that ground was said to be the property of the Government; whether it was the Office of Woods or the Ordnance I do not know, but the land belonged to the Government. It was said to be impossible to get possession of that ground, and in consequence, an appeal was made to the trustees of Lord Cornwallis to let them have a small piece of ground belonging to a field which we had, and which was said to be not only the next most eligible, but the only eligible place for the erection of a church. Here (*producing a plan*) is a large grass field, which goes by the name of Step Meadow, and which has now become a piece of ground which will be, if it is not now, exceedingly valuable for the purpose of building villas on. It stands high, immediately in front of the sea, and in fact it is the only piece of ground, within the reach of Hastings, which is not already built upon, and therefore the first thing we had to look to was (while admitting fully the necessity of ground being found for a new church), whether we could yield to the wishes of those who asked for the ground, without deteriorating the future value of this property. I should state that the wishes of myself and my colleagues were to yield to any application so reasonable, and we felt it was both our inclination and our duty to do everything that we could consistently with the obligations of our trust to promote an object which was so highly desirable. Accordingly, having examined the ground myself, I represented the matter to my co-trustees, and we agreed to spare a corner of this meadow for that purpose. But in so agreeing to part with a portion of the meadow, we intended that it was to be made a condition that the land should be applied to no other purpose than that for which we were willing to grant it, namely for the erection of a church. For that purpose I think half an acre was considered sufficient; subsequently an

Lieut. Gen. Lord *Hotham*, M P., and *C. W. Martin*, Esq.

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an application was made that in order that the matter might be made complete another half acre should be granted, so that a church, a parsonage, and a school should be erected upon the acre of land. We felt, as regarded the parsonage, that it was a necessary appendage to the church, and that it could not in any way deteriorate the future value of the meadow. But we did feel that, with respect to the school, the case might be different, and, therefore, acting upon the principle which we had laid down for our guidance, we consented to grant an additional half acre for the parsonage, but we declined to grant land for the purpose of a school lest there might be created that which the future builders of villas might consider a nuisance, and which might therefore prejudice the disposability of the ground. When the trustees met upon the subject, our disposition was not only to grant the land, but to make a free grant of it — to make the parties a present of this land, but we found that we were not at liberty to do so; we found that in our situation as trustees we were not at liberty to give the land; that it was necessary that it should be sold. Finding that we could not give the land, and finding that we must sell it (there is no secret about this), we literally strained the law in order to come as nearly to our wishes as we possibly could. We, therefore, when we were told that money must be paid for this land, gave instructions to our agent to put upon it the least value which in any way could be reasonably fixed, so as to make it a sale. He recommended that the price of 100*l.* should be put upon it; he did not think that it could, with propriety, be put lower than that. The business was proceeded with, and the land was absolutely conveyed to the Ecclesiastical Commissioners, which, I believe, they always require as the first step in any proceeding with which they are connected, and we then heard no more upon the subject.

3. Did you still make it a condition that the land should be only used for the purpose of church and rectory?—It certainly was our understanding that it should be so. I fully expected that there would be a condition to that effect inserted in the conveyance, and I was surprised this year or last year on looking to the draft of the conveyance (which I have here) to find that that condition was not there; but I have since been informed that it may be accounted for in this manner, namely, that the Act of Parliament (I believe it is the 58 Geo. 3) prescribes absolutely the form of conveyance, and that that form does not contain any such condition. I am informed further that that might have been the reason why the conveyance contains no such condition; but this I will say, that even if I had known (which I did not) that the condition was not in the conveyance, yet as I knew that the conveyance did contain a declaration that the land should be devoted to ecclesiastical purposes for ever, I should have felt just as well satisfied as if the condition had been there. When going from time to time to St. Leonards, I did not observe that any commencement had been made, but afterwards I heard that on making the arrangements for a foundation, it was discovered that the soil was so slippery that it would not carry the weight of a church. No communication was made to us. I heard subsequently, that the parties who were going to build the church had obtained possession of the Government ground and had begun building a church upon it, but as no communication was made to us, and as nothing was done with the land which we had granted to them, we said or did nothing. So things went on until last year, when I was informed that the Ecclesiastical Commissioners proposed to yield to an application which had been made by a builder to be allowed to purchase that piece of land for which he was willing to give a very large sum of money, I was told 1,300*l.* The moment that took place, it was evident that the very object which we had had in view in granting the land would be completely defeated, and that if it were sold to a builder for this large sum of money, it could be only for the purpose of doing that which it was our express object to avoid, namely, to erect upon it buildings of an inferior character. We then wrote to the Ecclesiastical Commissioners, stating what we had heard, and expressing that inasmuch as it was notorious that we had yielded to the wishes of those parties to grant that piece of land on public grounds only (and with those feelings which I hope we all have in reference to the provision of Church accommodation), we took it for granted that as the object we had in view could not be fulfilled, the Ecclesiastical Commissioners would cancel the bargain made with them, and give us back the land, and that the transaction would be considered as if it had never taken place. Doubts appear to have arisen in the minds of the Ecclesiastical Commissioners, whether they had authority to reconvey to us the land which they had obtained under such circumstances, although there could be no dispute with respect to the mode in which they had obtained possession of it. Among other reasons which I have heard assigned was the one that although the Act of Parliament gave them power to restore land which was not wanted if it had been given, yet they had no such power if the land had been sold. In answer to that objection I would say that if the land was sold it was only sold because we had not power to give it, and therefore we felt that we had a moral claim upon the Commissioners to let us have the land back, it being well known to them that we should have given the land if we could, and that we ought not to be placed in a worse situation than we should have been in if we had given the land (we having been compelled against our own will to take money for it); secondly, if it is urged that the Ecclesiastical Commissioners are at liberty to sell the land, or if it is urged by the parties wanting to build the church, that they are at liberty to sell the land for which they had paid, there is one thing which I think the Committee should bear in mind. Although it is true that the promoters of this undertaking are supposed to have paid 100*l.* for the ground, not only was 100*l.* a perfectly inconsiderable sum with respect to its real value, but there is this remaining to be said, namely, that the Dowager Lady Waldegrave,—who, for acts of generosity, is proverbial in the town of Hastings,—when she found we could not give the land for this purpose, and that 100*l.* must be paid for it, was so desirous, although she had already contributed a very large sum towards the fund for the erection of the church, that this fund should not be diminished, that she paid the 100*l.* for this land, and, therefore, although the land was legally sold, it was, in reality, just as much given to the promoters of the church as if we had had power to give it—

that

that is to say, the money stated as being paid by the legal purchaser, was really paid by Lady Waldegrave.

4. Mr. *Newdegate.*] Practically it was a joint gift?—Practically it was.

5. *Chairman.*] The land was conveyed to the Ecclesiastical Commissioners?—Yes.

6. Was it conveyed under the Act, and devoted to Ecclesiastical purposes for ever?—Yes.

7. Mr. *E. P. Bouverie.*] Was it not conveyed to the Church Building Commissioners?—Yes, but the Church Building Commission has since merged in the Ecclesiastical Commission.

8. What was the date of the original transaction?—It was in 1856.

9. Mr. *Hunt.*] You conveyed it to the Church Building Commissioners, but the Ecclesiastical Commissioners, who have now to fulfil the duties of the Church Building Commissioners, proposed afterwards to sell it to this builder?—Yes, it was so reported to me, and it led to an application to them, which afterwards formed the subject of the petition which is on the committee table.

10. Mr. *Selwyn.*] There is no reason, I suppose, to doubt that the deed was engrossed from that draft which you hold in your hand, and in which the land is devoted to Ecclesiastical purposes for ever?—I believe not; I was going to say that at the end of the conveyance, I see the land is conveyed to "Her Majesty's Commissioners for building New Churches and their successors, for the purposes of the three last-mentioned Acts, and to be devoted to Ecclesiastical purposes for ever, according to the true intent and meaning, and by virtue of the said three last-recited Acts." I have now given an accurate account of what is stated at greater length in the petition. But if either the Ecclesiastical Commissioners or the parties on the spot (who practically are those who want this land to be sold) should ever compare this case to the case of a railway company which runs close there, and who took a large portion of land from Lord Cornwallis for the purposes of their railway station, and who afterwards, as they had more than they wanted, offered it to the Trustees for sale, at so large a price that we declined having anything to do with it, I should wish the Committee to bear in mind that the land taken by the Railway Company from Lord Cornwallis was taken in the regular way of purchase and sale, and was taken at a time when land for railway purposes was valued a good deal higher than it is now. Lord Cornwallis made the best bargain he could for himself, and got a large price for the land. But we, instead of making it a question of bargain and sale, and trying how much we could get for the land, made it our object, on the other hand, to see how little we could take for our land; and, therefore, we do not think that those two cases are at all parallel. I do not know whether there is anything to add to what I have stated. I have laid before you the actual facts, and I am now ready to answer any questions the Committee may think fit to put to me.

11. *Chairman.*] Are you advised that the Ecclesiastical Commissioners acted legally in this matter?—I believe that it is open to considerable doubt, and for this reason: I hold in my hand a letter, dated 9th July last year, in answer to one which we had addressed to the Ecclesiastical Commissioners, under the feeling that they would think it right to act as every gentleman would act, and as I am sure every Member of this Committee would act under similar circumstances: "The Ecclesiastical Commissioners for England have had under consideration the communication which you and Mr. Wykeham Martin addressed to the Board, upon the subject of the resale of the land which was conveyed to the late Church Building Commissioners as a site for a proposed church and parsonage-house at Hastings; and I am directed to acquaint you that the Commissioners feel considerable doubt with regard to the course which should be pursued by them as to the application to the land in question of the provisions of the Act 58 Geo. 3, c. 45, s. 51. They therefore propose, subject to the concurrence of the trustees of the will of the late Earl Cornwallis, to obtain the guidance of a Court of Equity upon this matter." Upon receiving this letter, I believe we inquired (perhaps privately) what was meant, and we received for answer that it was proposed to have a case laid before Vice-Chancellor Page Wood; we expressed our entire concurrence in such an arrangement, and so the matter terminated last year. I inquired, when I came to town, if that opinion had been taken; I found it had not, and I then thought it necessary for us to come before this Committee.

12. Did you make any further application to the Ecclesiastical Commissioners after sending that letter?—No; we merely gave our entire concurrence to the course they proposed.

13. But that course has not been pursued of laying a case before Vice-Chancellor Page Wood, has it?—I believe not. (Mr. *Wykeham Martin.*) I think we had some answer, to the effect that the Ecclesiastical Commissioners could not proceed in the matter, unless they were moved to do so by the parties themselves.

14. When did you receive that letter?—I think it was a verbal communication, not an official communication, but rather an explanation.

15. Mr. *Hunt.*] (To Lord *Hotham.*) Did the Ecclesiastical Commissioners propose to make you parties to the proceedings before Vice-Chancellor Page Wood?—Yes; they proposed to obtain the guidance of a Court of Equity upon the matter, subject to our concurrence; and I understood the object was to know whether they had the power of complying with our request.

16. Mr. *E. P. Bouverie.*] Have you referred to the section of the Act of 58 Geo. 3, which is mentioned by the Ecclesiastical Commissioners as creating the difficulty?—No; I cannot say that I have; but I have a general knowledge of it.

17. You are not aware that it is there provided, that where land in such a case as yours is to be resold, the original sellers to the Commissioners are to have the option of repurchase, but the price is to be settled by a jury?—I am quite aware of that, but that is the very thing we object to. We contend that we have the same moral claim upon the Commissioners that we should have upon any one of the gentlemen sitting round this table, to cancel a bargain which cannot be carried out.

18. That is distinctly the course to which you object, namely, that the Commissioners, proceeding under Act of Parliament, should sell the land and give you a price for it, the price to be settled by a jury?—Certainly.

19. That price being probably far in excess of what you originally obtained for the land?—I presume that 1,300 *l.* having been offered for that

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piece of ground, a jury would set a large price upon it, because, of course, it might be made very valuable for the building of small houses, as has been done immediately adjoining this property; but that is what we want to avoid.

20. You know that the proceeding has been entirely upon the application of the parties at Hastings who contemplated building the church?—Certainly.

21. They found that it was not fit land for the site of a church, and they built the church elsewhere?—Yes.

22. Then they propose to the Ecclesiastical Commissioners, under this clause, to sell the land and to hand them over the price?—Yes.

23. And you naturally object to that, that the land was devoted to a particular purpose by you as Trustees, and that the land ought to be restored when that purpose is not to be carried out?—Precisely; we think that we have acted a very straightforward and proper part in the proceeding, and that our course of action (being of that character) ought not to be turned against us.

24. Are you aware that the difficulty of the Commissioners is to settle what really are their powers under the statute?—I believe so.

25. *Chairman.*] Did I understand you to say that the Commissioners were in treaty with a builder for this land?—No; a friend of mine who was on the spot wrote me word that such was the rumour of the place.

26. You think that if the Ecclesiastical Commissioners did not fulfil the conditions on which the land was made over to them, they ought to have given you the offer of buying the land?—I think they ought to have proposed to us to cancel the bargain and put everybody where he was before, it being notorious that it was solely for the purpose of erecting a church that we sold the land to them.

27. And, perhaps, you would further think that if the Ecclesiastical Commissioners had not power legally to do so, powers ought to be given them in some Act of Parliament, to enable them to do so in cases of this sort?—Yes; that was our object in presenting the petition.

28. The law does not provide for your case; and your object in coming before the Committee would be to recommend that such should be done?—Yes, most certainly.

29. Mr. *E. P. Bouverie.*] Are you aware that the Ecclesiastical Commissioners are not acting of their own motion, but are requested to do all this as a conduit-pipe for other parties?—I am not wishing to say a word in disparagement of the Ecclesiastical Commissioners. I am willing to suppose it impossible that they, sitting in their office in Whitehall-place, would, for a moment, think of doing anything which, in their own individual capacity, they would not think of doing; and, therefore, our object is only this—if they have the power, we wish them to exercise it; and if they have not the power, and if the Committee think this is a case deserving of their attention, that means should be taken to give them the power which they would (we do not doubt) be glad to have and to exercise; and to that I would add that I think they would be glad to have it, because it is of great importance that the Ecclesiastical Commission should stand well with the public. If the public were to know—if individuals desirous of providing additional church accommodation were to know—the risk they run (supposing that the Ecclesiastical Commissioners have not the power in question), I think the liberal dispositions of persons who now think a great deal of the necessity of providing new churches would be very much curtailed, and that proprietors would naturally hesitate before they conveyed land to the Ecclesiastical Commissioners. In our own case, we think it would be an excessive injustice if power were not given to the Commissioners to do that which I believe every one of them in his heart must desire to do.

30. Was the 100 *l.* originally paid for the land at that time merely a nominal value, or was it an agricultural value?—It was a mere nominal value, as Mr. Wykeham Martin will tell you. (Mr. *Wykeham Martin.*) I would say that the land for which the Railway Company asked us at the rate of 1,100 *l.* per acre, is very near this spot, but much less advantageously situated; it is in a hollow where there is a railway station; and the foundation is of such a nature that it is almost impossible to build upon it without considerable precaution; the railway has only found a solid bottom at a considerable depth; a pulpy matter is cast up by the pressure of what has been thrown into it. That transaction took place previously to this transaction, and therefore, whatever value there may be in the land now, it was very nearly equal at that time; the quality of the land is better, and the position is better. In the one case you have a sight of the sea and quite a sufficiently good foundation for houses, though not for a church.

31. Mr. *Newdegate.*] If I have rightly gathered the purport of your evidence with regard to this transaction, it appears to me that the Commissioners have acted on the principle *nullum tempus occurrit* to the Ecclesiastical Commissioners, to whatever purpose they apply the property of which they become possessed?—I apprehend that that is the construction of their procedure, and I am inclined to suppose that it is the legal construction; or at all events, if that is not the legal construction, yet that it is very doubtful what is the meaning of the Acts to which I have already referred.

32. The effect of the action they contemplate would be, to alienate the property in question to purposes not intended by the joint-owners?—Yes; that would be the case if the land were sold.

33. And as the alienation of that property to purposes other than the joint-owners intended might become a nuisance to the principal property from which this portion was detached, the effect of it might be to levy a tax upon the original donors, by obliging them to repurchase that land at a value increased by the intended appropriation of it to other purposes, and by the nuisance which the accomplishment of those purposes might entail upon the remainder of the property?—Exactly.

34. Mr. *Locke King.*] Did not I understand you to read from that draft of the conveyance, that the land was to be devoted to Ecclesiastical purposes for ever?—Yes; the very last paragraph gives it to the "Commissioners for building New Churches and their successors, for the purposes of the three last-mentioned Acts, to be devoted to Ecclesiastical purposes for ever, by virtue of the true intent and meaning of the three last-recited Acts."

35. Is not that something more than a moral obligation?—I merely described it as a moral obligation,

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obligation, supposing that the law was against us upon this point; I say, supposing the law to be against us (and, at all events, it must be very doubtful, judging from the proposal of the Ecclesiastical Commissioners to take the opinion of a Court of Equity upon it), then the moral obligation remains precisely the same, and we should be entitled to ask for the protection of this Committee against the injustice that would be done to us if that obligation were not fulfilled. I should like to say a word or two more in reference to the commencement of these proceedings. When we were asked to make a grant of this land, we were asked either to give or to sell it, being at the same time told that if it were to be sold, and anything more than a very low price was fixed, it would be fatal to the undertaking, because of the limited means of the promoters of it.

36. Mr. *Selwyn.*] Have you ascertained in your correspondence with the Ecclesiastical Commissioners or otherwise whether anything further has been done with regard to the proposal of which a rumour reached you for selling that land?—I saw a person from Hastings a little tme ago, and he said that the ground is in precisely the same state, and that nothing is doing; and I have reason to believe that, in consequence of the stir which we have thought it our duty to make on the subject, the promoters on the spot desire to remain quiet under the impression that so long as they do remain quiet the Ecclesiastical Commissioners will not, or cannot, take action in the matter; and there again we are the more anxious to claim the protection of the Legislature, if it be necessary, because, if that be the case, nothing can be done now, and things may remain in the state in which they are until all those who knew anything about it have passed away; when that may be done which would not be done now.

37. Mr. *E. P. Bouverie.*] In fact, you would become applicants for a re-conveyance of the land?—Yes; exactly.

38. Mr. *Selwyn.*] What is the acreage?—Nearly 13 acres.

39. If it is of such an extent, then independently of the power of a speculative builder to erect very small houses, he would also have the power of compelling you to purchase it at almost any price for the sake of avoiding the nuisances he might put upon it?—Just so.

40. Mr. *Hunt.*] Your complaint substantially is, that you, being virtually the givers of this piece of land, are treated as if you had been sellers for a pecuniary consideration?—Yes, and not only that, but the money price was given by Lady Waldegrave.

41. The price which was asked was a mere matter of form?—Yes.

42. Mr. *Locke King.*] Do you recollect whether it was the Ecclesiastical Commissioners who applied in the first instance for the land?—No, it was some parties on the spot; some of the people who desired to benefit the town by an increase of church accommodation.

43. Mr. *Selwyn.*] I presume it was intended to state a special case for the opinion of a Court of equity?—I believe so.

44. *Chairman.*] And it has not been stated, has it?—The case was never sent to us.

45. You had notice that it would be stated and it never has been stated, and you do not know the reason why?—I do not know it; so much so, that when I came to town this year I inquired of our solicitor how this matter stood, thinking that probably the case would have been sent to him, and that he would have agreed to it on our part, and that it had gone to Vice-Chancellor Page Wood, and perhaps his decision had been given.

46. Mr. *E. P. Bouverie.*] Of course you would not be willing, as trustees, to take a conveyance of the land, which would give you an imperfect or a doubtful title?—No.

47. You wish to have the law made complete and clear upon the matter?—Yes, certainly.

48. *Chairman.*] Under the Turnpike Acts it is customary to sell land back to the persons from whom it was taken if the land is not wanted. Is not that so?—I believe so. That is also the case with railway companies, who do not require all the land which they have taken.

49. But no offer has ever been made to you?—None whatever.

50. Is there anything else which you wish to state to the Committee?—There is one other thing which I wish to state. We are anxious that the Committee should understand that we have no desire whatever, other than that the original engagement should be fulfilled, which was, that a church and parsonage should be erected. It has been found impossible to erect a church there, and indeed a church has been erected 60 or 70 yards off. If the parties are willing to build a parsonage upon the ground, we desire no better; we do not want to get the ground back for our own purposes; if they will build a parsonage there, let them do it, but we think that there ought to be some time fixed, which should be taken as evidence of their intention to do so. What we object to is, that any building other than a church or parsonage should be erected upon the ground which we parted with under the circumstances that I have stated to the Committee.

51. Mr. *Hunt.*] It would meet your case, I presume, if there were an enactment that if the land was not within a certain time disposed of for the purpose for which you sold it, it should revert to the givers or the vendors?—That would be perfectly reasonable; it would assimilate very much to the case of a railway, in which case, if land is not taken within whatever time may be limited in the Bill, the compulsory power to take it is at an end.

The Rev. Thomas Gott Livingston, M.A., called in; and Examined.

Rev. *T. G. Livingston*, M.A.

52. *Chairman.*] You are minor canon of Carlisle cathedral, I believe?—Yes.

53. What is the statement which you wish to make to this Committee?—My object is to show that the non-capitular members of the cathedral church of Carlisle are not adequately provided for, according to the requirements of the original foundation.

54. How many minor canons are there?—There are three at present, which are in process of being reduced to two by Order in Council, under the Act of 1840.

55. From what source do you receive your stipend; have you any estates?—No.

56. Do you receive any stipend from the Dean and Chapter?—Yes, from the Dean and Chapter.

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57. Is there any legal limit to that stipend?—The Act of Parliament of 1840, says that the minimum is to be 150 *l.* for the minor canons, who are made so after the passing of the Act.

58. Do you receive 150 *l.*?—Yes, I receive 150 *l.* I wish to call the attention of the Committee to a document, which I believe each Member is provided with, it is called the "Case of the non-capitular members of Cathedrals and Collegiate Churches. Observations introductory to the Evidence to be adduced."

59. Will you state to the Committee briefly what your grievance is?—The chief thing that the minor canons have to complain of is the great inadequacy of the income which they derive from the cathedral property. From the great reduction of number, our duties are such that we cannot hold any other preferment whatever, so that our whole income from all sources is simply 150 *l.* a year, which in my opinion is not sufficient to support the position of a clergyman.

60. Have you the right to succeed to any livings?—We have probably a right, but it is not recognised in fact.

61. Had you such a right before the Act of 1840?—It was not recognised, that I am aware of. Under the other system the original foundation of minor canons is eight; this was reduced to five, and those five had about 60 *l.* each, but then they held livings, which made their income very much more than that of the present minor canons.

62. Were the livings taken away by the Act of 1840?—No, they were limited to within six miles of the cathedral, but the duties of the cathedral are such that the Dean and Chapter will not present us to any livings in their gift, so that in fact we cannot get any.

63. Did they formerly present you to any livings?—They did formerly; when a man was elected a minor canon he was always, or nearly so, presented with a living.

64. Until what period was that the custom?—I believe until 1840.

65. Then, you complain that your position is rendered very much worse since the passing of the Act of 1840?—I do.

66. You have not a sufficient provision for the status of a clergyman?—No. Also by the statutes of the cathedral we ought all to have houses, which houses are not provided, nor is any compensation given.

67. Have the Dean and Chapter of the Cathedral commuted their estates with the Ecclesiastical Commissioners?—Yes, they have.

68. Have you made any application to the Ecclesiastical Commissioners?—We have not.

69. Is that because you consider that your status is fixed by the Act of 1840, and that they would have no power to assist you?—We consider that we should not get any redress, and that they would refer us to the Dean and Chapter.

69*. I understand you to say, that your status is fixed by the Act of 1840?—The minimum income is fixed but not the maximum.

70. Lord *Robert Cecil.*] No maximum is fixed?—Not that I know of.

71. And the minimum has always, in practice, been given?—Yes, it has.

72. Do you know what is the case with respect to the income of the Dean and Chapter themselves?—I may say that the Dean and Chapter receive their income from the Ecclesiastical Commissioners in the gross, so that they are at liberty to distribute it as they please, within certain limits.

73. Is the income of the Dean and Chapter fixed by Act of Parliament?—No, it is fixed by agreement with the Ecclesiastical Commissioners.

74. Is the income of the Dean fixed, and the income of a canon fixed under that arrangement?—I suppose it must have been estimated by the Ecclesiastical Commissioners at the same time, but I do not think it is fixed; they receive the surplus whatever it is, I imagine.

75. There is a minimum fixed by Act of Parliament, is there not?—There is a minimum. I believe it is 500 *l.* for a canon and 1,000 *l.* for a dean.

76. *Chairman.*] Does the agreement with the Dean and Chapter give a certain sum for the maintenance of the service in the cathedral?—I do not know what the agreement is.

77. You know that you get regularly an income of 150 *l.* a year?—Yes.

78. And you think that either from the Dean and Chapter or the Ecclesiastical Commissioners you ought to receive a larger provision?—Yes, certainly.

79. And you think it is not as much as you were intended to receive under the old statutes?—I think not.

80. Will you state to the Committee the grounds on which that belief is founded?—The original income for the dean, as given in the statutes, is 29 *l.* 2 *s.* 6 *d.*, each canon 7 *l.* 10 *s.*, and the original income for the minor canons 3 *l.* 10 *s.* 8 *d.* Now the dean receives about 1,350 *l.*, and each canon 675 *l.*, with good houses; I say that loosely, because I have no means of knowing precisely; the minor canons receive 150 *l.*; so that the disproportion is much greater than would be justified by the old statute.

81. You have no landed estates of your own?—No.

82. You never had any?—None in independent possession. This paper which I hold here is a copy of all the payments which are made by the dean and chapter to all the non-capitular members; it is an exact copy of the book, and will show you that the whole of the payments that all the non-capitular members receive from the cathedral is 915 *l.*

83. Then you used to receive houses, and those you have ceased to receive?—Within the memory of man we have not received them.

84. Were you intended originally to receive them?—It is so mentioned in the statutes.

85. The house was extra, besides the payments?—Yes, the house was extra besides the payments, commons, and gowns; and we were also allowed to hold livings.

86. Have your duties been altered?—Our duties have been increased by the reduction of our numbers.

87. Your duties are increased, have they not?—Very much increased.

88. Is the patronage of the Dean and Chapter considerable?—It is not very considerable; not so considerable as at some cathedrals, I believe.

89. Have you ever applied for livings?—I have.

90. What has been the answer of the Dean and Chapter?—Each one of the chapter presents in his turn; and I made an application to the canon, whose turn it was, and in six weeks I obtained an answer, saying that in filling up the living he had tried to do the best that he could for the parishioners.

parishioners. That living was within six miles, and one which I could have held with my minor canonry. I had already served six years as minor canon and precentor.

91. There was a report upon your case in the Cathedral Commission of 1852, was there not?—There was.

92. Do you agree with the substance of that report?—I do; it is given by the Dean and Chapter, and not by the minor canons, but still it is correct in substance.

93. Have you anything further that you would wish to state with regard to your case?—There is a great injustice, I think, connected with the position that we are in, from the reduction of our numbers, and from the great increase of our duties, so that we cannot make our income greater in any way.

94. Will you state to the Committee what your duties are?—The duties consist in performing the daily service in the Cathedral; we have to be there every day one week, twice a day another week, and every Sunday; we are allowed a sort of vacation in the year, but it is simply for holidays.

95. How much vacation are you allowed?—I believe two months; there is no time fixed; but I believe that is considered by the Dean and Chapter a fair vacation.

96. You consider that there should be a greater number of minor canons?—Either that there should be more minor canons, or that they should be paid better.

97. And you think you should have a house?—Yes.

98. And the right of succeeding to livings?—Yes, we should have the right of succeeding to livings.

99. Can you succeed to the position of precentor?—I have been precentor; a position which I resigned.

100. Does that give you anything in addition?—One sovereign a year.

101. Lord *Robert Cecil.*] Is that the old sum mentioned in the statute?—Yes; there is also the sacrist, and he gets one sovereign.

102. That is also mentioned in the statute?—Yes.

103. *Chairman.*] Would you wish to state shortly the case of the lay clerks?—Yes.

104. Will you state it to the Committee?—I should say their salaries are very inadequate; they seem to be not such as were contemplated by the foundation.

105. How many are there?—Eight altogether, under different names.

106. What do they get?—The highest salary is 50*l.*, and the lowest salary is 10*l.*

107. Are the salaries paid by the Dean and Chapter?—Yes; you will see in that statement exactly how they are paid.

108. Do they hold their offices for life?—Yes; but they are not sworn in; they ought to be sworn in; but they never have been sworn in.

109. Can they be turned out at any time?—No.

110. They have not been sworn in of late?—They have not been of late.

111. Can they oblige the Dean and Chapter to swear them in?—I imagine that it rests with the Dean and Chapter to propose the oath to them.

112. If they are sworn in they cannot be dismissed?—Certainly not.

113. Do they often dismiss the singing men?—They have not done so for the last eight years.

114. Was the position of the lay clerks formerly better than it is now?—No, it was not; decidedly not.

115. I suppose they gain money in other ways besides singing?—They have trades, but it is very injurious to the cathedral that they should have trades: it would be better to have a superior class of men; they are all in trades, or in the musical profession. In both cases their profits suffer much from their necessary attendance at the Cathedral.

116. What is the precise complaint of the lay clerks, then?—They desire an increase of salary.

117. Have you anything else to state with regard to their case; is there any provision in the statute with respect to the lay clerks?—They are almost under the same provision as the minor canons, only that they have a little less: they have 2*l.* 19*s.* instead of 3*l.* 10*s.* 8*d.*

118. Under the old statute they had a fixed provision from the revenues of the foundation?—Yes, they are members of the corporation; all these non-capitular members are really members of the corporation, though not of the governing body.

119. Then, on their part, you have to state that you think they have a right to a fair share of the revenues of the cathedral?—I think so; besides this small stipend, there was a certain allowance for food, and also for lodging and gowns.

120. Have they got any particular house assigned to them?—Not at present. They had lodgings assigned to them; evidently that was contemplated by the statutes.

121. Have you anything else to say with respect to the case of the lay clerks?—The office of the lay clerks is one which requires considerable abilities; it also requires a man to devote a considerable time to acquire the means of performing his duties, and considering that they are employed morning and evening for the whole of the year, 50*l.* is a most miserable remuneration.

122. A considerable knowledge of music is required?—Yes, and facility in the art of music as well.

123. The choice rests with the Dean and Chapter?—The choice rests with the Dean and Chapter. I believe also that our lay clerks are less paid than in almost any cathedral in England.

124. Have you anything else to say with respect to the lay clerks?—No; I think that is all.

125. Do you present also the case of the choristers?—Yes.

126. What is the original foundation for the choristers?—They were six in number.

127. Were they to have lodgings?—Yes.

128. And a share of the common table?—Yes.

129. And gowns?—Yes.

130. What was their salary?—Fifteen shillings a year.

131. Do they receive an education?—Yes, there is a master appointed for them.

132. Was the master to act as organist?—Yes.

133. Is the school still kept up?—The cathedral school is kept up, but that is a distinct thing.

134. Are the choristers educated at the cathedral school?—They profess to be educated; I can hardly call it education; other boys are educated

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educated there, and the hours are such that the chorister boys cannot get any education out of it.

135. The boys do not, in your opinion, receive an adequate education?—Certainly not.

136. Does the master still act as organist?—There is a master of the choir boys and a master of the school.

137. Are there two schools?—No, but there are two masters; the master of the Cathedral Grammar School, and the master of the choir boys, to instruct them in music and to play upon the organ. This last is also organist.

138. Then, is that school a separate foundation?—No, it is part of the original foundation of the cathedral.

139. But at the school, not only choristers are educated, but also other boys?—Yes, it is the principal school in the city.

140. Is it open to anybody?—Yes, on the payment of a fee.

141. Is it kept up out of the revenues of the Dean and Chapter?—Yes, but the principal endowment is a separate property which has been left for it; the master has separate landed property.

142. And a separate foundation?—No, not a separate foundation; separate property.

143. That is wholly independent of the Dean and Chapter, is it?—Yes, and has not been surrendered to the Ecclesiastical Commissioners.

144. Who appoints the master?—The Dean and Chapter.

145. What do the choristers receive at present?—They receive various sums.

146. From 3*l.* 3*s.* to 7*l.* 7*s.* a year, is it not?—Yes.

147. How many are there now?—There are 10 altogether, but two of them receive nothing.

148. Lord *Robert Cecil.*] Then what do they perform their duties for?—They are called supernumeraries, and they expect to come on the foundation. Those who receive 3*l.* are probationers; those who receive nothing are supernumeraries.

149. *Chairman.*] After their voices break, do they get anything?—Nothing whatever at present; they get no further education after that time—nothing.

150. Have you anything further to state with respect to the complaints of the choristers?—Yes, they are not provided with lodgings; they are not provided with food, and they are not provided with clothing, all of which are provided for them by the foundation.

151. The principal provision of the Act of 1840 was, I believe, to give a certain sum of money to the Dean and Chapter, and to let them settle in their own manner the service of the cathedral?—I believe so; but I suppose it was founded on an estimate. I have also to state that the necessary practice which they have, I mean the musical practice, occupies so much time in the day that they really cannot get any education from the school. The first thing in the morning the boys go to practice, and remain there for nearly two hours; they then go into the service, which is over at 11 o'clock; they then go into the school for one hour, and out again at 12 o'clock. They then go in at two o'clock in the afternoon; at a quarter before three they have to come out to attend service, which goes on till four o'clock; they then go in to school until half-past four, or five

152. I suppose you think that they are very inadequately paid, considering the services which they do?—Yes, and the amount of education which they receive is not such as they ought to have. The Cathedral Grammar School is divided into an English and Latin school; the choir boys are not allowed to learn Latin, and they are made to go into the English school. If one of our boys wishes to learn Latin he has to pay the master extra for it.

153. You think that they ought to have the full advantage of the school?—Yes, if they are so desirous.

154. Are they under the same master in both schools?—No; they are under the same head master only, not the same subordinate master.

155. They receive what is called a commercial education?—Yes, what is called a commercial education; Latin is generally included in commercial education in many places.

156. Who gives the boys religious instruction?—It is difficult to say.

157. Does the precentor?—He may do so, if he thinks fit.

158. Then the boys have four masters altogether?—Yes; that is, the dean or canon in residence, the precentor, the organist, and the grammar school master.

159. Is there a difficulty found in getting choristers?—Yes; there is great difficulty in getting suitable ones.

160. What class do they come from generally?—It varies; they are generally the sons of small tradesmen or artizans; sometimes we get a better class of boy, and sometimes a worse class.

161. Is there a fund now set apart for the provision of the choristers?—A small fund.

162. How is that fund obtained?—It is obtained by the Dean and Chapter assigning a certain premium for good behaviour, which is put into the savings bank, but they have never received anything yet.

163. Is that by public subscription?—No; I suppose it is paid out of the Dean and Chapter's surplus.

164. That is, in order to pay something for the boys when they leave?—Yes; but it would be very small under any circumstances.

165. Is any agreement required from the parents by the Dean and Chapter when a boy becomes a chorister?—The parent is desired to look upon the boy as an apprentice, and signs an agreement that he cannot be removed until his voice breaks, because there have been instances of boys who have been taught music, and whose parents have found something more profitable for them, and have wished to remove them.

166. Then, what you present is, that the position of choristers is not what it ought to be, and not such as it was originally intended to be?—Just so; it is very inadequate.

167. Have you anything to say with respect to the efficiency of the choral service?—Yes; it suffers very much from the general inadequacy of the provision for the different members, and from the defect of the number of minor canons; if one is away, and the other happens to be ill, the service has to be read.

168. Does that often happen?—It has happened several times since I have been there.

169. Have you any suggestion to make to the Committee with respect to the better performance of the choral service in the cathedral?—The remedy for the evils would be an increase of the income and an increase of the number; the numbers themselves are quite inadequate. Some days

days we have only four singing men, whereas there ought to be at least six.

170. Have you anything else which you would wish to state to the Committee?—There is the case of the vergers and the almsmen; the same system prevails with respect to the vergers and almsmen as with the other members; they receive the old stipend, which was formerly given them, with very little addition.

171. They do not receive the share which you think they ought to receive, considering the increased value of the property?—Yes, and not the share which they ought to receive, considering their services.

172. How are the vergers paid?—The present verger holds three offices. He is verger, he is butler, and he is almsman, and he gets 15 *l.* a year for the whole of those duties.

173. Is he allowed to take money from visitors for seeing the cathedral?—No, not that man; he is the Bishop's verger also.

174. Lord *Robert Cecil.*] What is the butler's office?—It is a cathedral office.

175. Whose wine does he keep?—I do not know that he has to keep anybody's wine, but he has to wait upon the common table.

176. But there is now no common table, is there?—No.

177. Therefore, the office of butler is purely nominal, is it not?—There is a Chapter dinner twice a year, and he waits at table.

178. Mr. *Hunt.*] Does the butler receive any fees in that office?—He receives 5 *l.* a year for each office.

179. Lord *Robert Cecil.*] Does almsman mean a distributor of alms?—No, a receiver of alms. There are six almsmen, and he is one of them. The foundation of the almsmen is said to be for men injured in the wars, or afflicted with poverty or old age, and the Crown reserved the appointment of those men.

180. Mr. *G. P. Bouverie.*] What is the date of that charter?—The 37th of King Henry VIII., I think.

181. Lord *Robert Cecil.*] Is any preference given to old soldiers?—I believe not; and I believe that the Crown has renounced all claim to appoint.

182. *Chairman.*] Are there almshouses?—No, there are no houses, except for the Dean and Chapter.

183. Lord *Robert Cecil.*] What are the other five almsmen; what offices do they hold?—The first is the porter and barber. He is also an almsman.

184. The barber's, I presume, is a nominal office?—Yes, but it is held together with the portership.

185. The portership is a real office?—Yes, it is a real office. He keeps the abbey gate.

186. What are the four others?—The verger is another; that is two. Another one is he who keeps the church clean, and rings the bell; he gets nothing for ringing the bell; he is given the keys of the church, and he has to get what he can from people who see the cathedral. He was formerly a singing man, and he gets 10 *l.* a year for that.

187. What are the three others?—One of the other men is simply an almsman; he gets but 5 *l.* a year.

188. What is he?—He is an old man; he was formerly a shoemaker, I believe.

189. What are the other two almsmen?—There is another man who keeps the cathedral precinct in order, and brings coals for the fires in the cathedral, and he gets 5 *l.* a year nominally; but he gets 10 *s.* a week for his duties. The 5 *l.* is paid in that way. It is a very laborious office that he holds.

190. Mr. *E. P. Bouverie.*] How long have you been a minor canon?—Nearly eight years.

191. Had any of your colleagues been minor canons previous to the last arrangement?—Yes, one of them has.

192. Does he receive 150 *l.* a year?—No.

193. What does he get?—He gets altogether 42 *l.* 13 *s.* 4 *d.*

194. Has he any cure of souls?—He is the perpetual curate of St. Mary's, and he gets from the Dean and Chapter 6 *l.* a year.

195. For that?—Yes.

196. He gets something else, I presume?—I presume so. I imagine that the income of the living is about 100 *l.* a year, besides fees, and a capital house.

197. On the whole, he is really worse off than the rest of his colleagues, is he not?—Certainly not. He holds also a living at a distance in Wales. The minor canons in those days could hold livings in plurality.

198. Were the minor canons generally before the new arrangement holders of livings?—They were. I know one who vacated the post just before me; he held a living which is now worth 300 *l.* a year.

199. What was the value of this living in Wales you have referred to?—I do not know.

200. Are your duties twice every day throughout the year?—My duties are every other week with the other minor canons; but I have to be there.

201. One gentleman reads the whole service?—One gentleman reads the whole service; but the one who is not on duty has to be present at service. When we went there they told us they would not let us hold either a curacy or a living.

202. That is part of the engagement, is it?—It is what they wish.

203. Is it a stipulation?—We do not receive the office under any condition, because we are sworn officers.

204. *Chairman.*] Is it an honourable understanding that you should not hold a curacy or living besides the minor canonry?—No, I think not, because we were not well acquainted with the provisions of the Act at the time.

205. Are you incapacitated by the provisions of the Act from holding a living?—No; we are allowed to hold a living within six miles.

206. Did I understand you to say that there was an engagement that you would not do so?—No engagement; there was a memorandum read over to us when we were engaged.

207. What was the effect of that?—Its legal force is very doubtful; it was to the effect that we were to divide the duty, and be there once a day, and twice on Sundays, when not on duty, which of course would prevent us holding a curacy.

208. Was it understood that you should not hold a curacy or living?—I do not think there was any understanding; but we knew we could not do the duties of a curacy along with those of the canonry. If we held a living, it would exempt us from residence at the cathedral when not actually on duty.

209. Mr. *E. P. Bouverie.*] Do I understand you

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you to say that a minor canon has to do parochial duties?—Yes; but he only has Cathedral duties one week in five.

210. Is the number now fixed at one in five weeks?—No; it is three at present. When the senior canon dies, his place will not be filled up.

211. Then you would only have two?—Two altogether, which is the minimum fixed by the Act.

212. There have been vacancies filled up since you were appointed, I suppose?—Yes; there have been three vacancies altogether since I was appointed.

213. Have there been many applicants?—Yes, a great many, I believe.

214. Are you paid half-yearly by the Chapter Court?—No, quarterly. This document, of which I put in an exact copy, shows what we have to sign as a receipt.

215. I suppose you know that there are a great many small livings in the diocese of Carlisle; 50 or 60, or more than 60?—Yes, I am, because a number of them are chapter livings.

216. Mr. *Newdegate.*] I think I understood you to say that although sundry offices exist connected with the old collegiate character of the Chapter, the collegiate nature of the body is practically lost?—You mean the residential collegiate character?

217. Yes; and that the function, so far as education goes, has very much lapsed?—I do not understand what you mean by the collegiate nature of the Chapter.

218. It is evident, from some of the offices which you have enumerated; for instance, the porter and butler, that formerly the Chapter and the dependents lived at a common table, in the same manner as at a number of the colleges in our universities?—Yes, that has been lost; the common table and common residence have been lost with respect to all except the Dean and Chapter themselves.

219. That is to say, that yourself and some of the minor officials are now practically excluded, as well as the choristers, from the college habit that formerly prevailed?—Exactly.

220. And what you complain of is, that no adequate compensation has been given?—Yes.

221. I think I also understood you to say that your functions are limited strictly to the performance of Divine service?—Yes, our duties consist in that.

222. And you complained that the number of your colleagues is too small?—Yes; either that the number is too small, or that the salary is too little; if there were more of us we could hold something else; it is not sufficient pay, I consider, for the employment of the whole of a clergyman's time.

223. And you say also, with respect to the choristers, that their remuneration and circumstances are not such as to induce a desirable class of lads to enter?—Yes.

224. Is it not your opinion that it would be better if the duties, consisting of the performance of the services of the Church and the educational duties, which were formerly attached to the capitular body, and the study of music, were more evenly distributed among the members of the Chapter and yourselves?—Yes.

225. And that the remuneration should likewise be more equally distributed?—Yes; I may say that the Chapter themselves could not take part in the choral service unless they were gentlemen appointed in consideration of their fitness.

226. You consider that your functions consist in conducting that which may be considered a school for the performance of Divine service?—I do not know why it should be considered a school for the performance of Divine service.

227. Well, I might say a college?—Yes, certainly.

228. Do you think that there is an advantage in the strict exclusion of all except yourself and your colleagues from such exercise?—Any one of the deans or canons could take part in the service if he chose.

229. Lord *Robert Cecil.*] But they cannot sing?—They cannot sing; if they could sing, they could do it if they liked.

230. Mr. *Newdegate.*] But practically they do not, and you do?—They do all they can; they read the lessons regularly.

231. Then I understand clearly, that you think the number attached to the cathedral who have to perform the functions which you have for eight years performed, are too few?—They are.

232. Do you not think that if the number was extended, it would have the effect of improving the manner of conducting the services generally throughout the Church; if there were persons trained in the functions to which you have been so long limited, would not more persons be accomplished in the performance of the choral service?—Yes, I think so.

233. Then, if they had an opportunity of preferment, they would carry their acquirements forth into the country?—Yes; it might be made a centre of musical knowledge for the whole diocese.

234. And not only of musical knowledge, but also for the improved performance of such parts of the service as are oral, but not musical?—Yes.

235. And the same remark would apply to the musical function, so far as the choristers are concerned, if more boys were admitted for a limited period and at an improved salary; is not that so?—Yes.

236. I think you have not touched upon the theological studies of the Chapter?—No; they are practically unprovided for with us.

237. Mr. *Locke King.*] What is the nature of the oath you spoke of?—The nature of the oath is, that we will pay obedience to the Dean and Chapter, and observe the statutes ourselves, and cause them to be observed by all those whom we have influence over.

238. It is the old form of oath?—Yes, it is the old form of oath; it is the same kind of oath the Dean and Chapter take at their installation; it ought to be administered to every member of the body, but practically it is not put to all the members.

239. Mr. *Selwyn.*] You have referred to the report of the Cathedral Commissioners; are you aware that several of the Chapters have petitioned for a revision of their statutes, to make them more in accordance with the necessities of the present time?—Yes.

240. Has your Chapter so petitioned?—Not that I know of; there is no reason why they should.

241. They have surrendered all their estates to the Commissioners?—Yes.

242. And they have made themselves practically stipendiaries?—Not exactly that, because they receive a gross sum, to be disposed of by themselves.

243. But that is calculated upon an estimate,

is it not?—Yes, but I believe there is also a surplus.

244. With respect to the choristers, do you mean to represent to the Committee that there should be a separate school for the choristers independently of the Cathedral Grammar School, or only that the time given to the musical education should be diminished?—I meant that there should be a separate master for the choir boys.

245. You think that there would be then left sufficient time for their education?—I think so, because the times could then be suited.

246. Without any abridgement of their musical education?—Just so.

247. Lord *Robert Cecil.*] What is the statutory income of the canons, I mean the income fixed by the statutes of the college?—£.7 10*s.* Then, in addition to that they would have a certain daily allowance.

248. And your income by the statute is 3*l.*?—Yes, 3*l.* 10*s.* 8*d.*

249. But I understand you to state that, in the case of the sacrist, precentor and choristers, their incomes have not been increased above the statutory income in proportion to the rise in the value of money, or at all in the same degree as those of other members of the capitular body?—Certainly not.

250. Is it not the fact, that all the money which is not expended by the Dean and Chapter in paying the subordinate members of the capitular body, goes to form a dividend out of which their own income is paid?—Yes, I believe so; I cannot speak with certainty.

251. Consequently, your impression is that all they save in that way they divide amongst themselves?—It is.

252. Your complaint is, that they have a direct interest in not paying a higher sum, and your impression is that if that direct interest did not exist, your position might have been better?—Yes, they would be very willing that our position should be better if they had not to pay for it out of their own income.

253. The Ecclesiastical Commissioners would be very willing to do it, if it were not for the Dean and Chapter; and the Dean and Chapter would be very glad to do it, if it were not for the Ecclesiastical Commissioners?—Yes.

254. But, between the two you get no money?—Just so; I believe the Dean himself thinks so; in fact, he has stated that there ought to be an addition to our number.

255. That would enable you to hold other offices which would relieve you, by increasing your income?—Yes.

256. And a similar relief would be given to you if the musical services required of you were partly set aside, and the Dean and Chapter compelled to take their share in the cathedral service?—Yes.

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257. That, without taking money out of anybody's pocket, would relieve you?—Yes, to a certain extent.

258. Then, there would remain the grievance of your not having houses?—Yes.

259. Your claim to houses rests upon the statutory provision, and not upon the Act which preceded the Act of 1840?—Yes; as we are now we cannot obtain houses very near the cathedral, and that increases our labour, and the time which is occupied in it. There are five houses in the cathedral precincts, four of which are only occupied three months out of the twelve.

260. By the canons?—Yes, by the canons.

261. May I ask you what is the house rent habitually paid in Carlisle?—My house costs me about 55*l.* a year; that sum includes rent, rates, and taxes, the rent being 40*l.*

262. So that practically if the provisions of the old statute were carried out, it would raise your salaries to about 200*l.* a year?—Yes, I think so.

263. *Chairman.*] Do you desire that your salary should be fixed by Act of Parliament?—The Act of Parliament has already fixed the minimum amount at 150*l.* I think it would be very beneficial if there was an Act of Parliament dealing with the present condition of the cathedral.

264. And giving you what you would think a fair remuneration for your services?—Yes, the Crown has in fact, by statute, the power of visiting.

265. What power would that confer, with repect to increasing your salaries?—I suppose if the Crown visited by Commission, it would go into the question of our requirements.

266. Mr. *Selwyn.*] Do you know whether any provision was made for compensation to the chapter clerk, when the estate was surrendered to the Ecclesiastical Commissioners?—Yes, I believe it is 300*l.* a year. However, I know this only from hearsay. I have heard that the same gentleman is practically the manager of the estates.

267. Mr. *Bouverie.*] Do the canons perform any duty besides that of attending the cathedral service?—They read the lessons and the altar service, and preach.

268. Lord *Robert Cecil.*] But that is to be done in monotone, is it not?—It should be, but it never is.

269. Mr. *Bouverie.*] Have they no parochial duty?—They have none in Carlisle, but they all have very valuable livings, at considerable distances.

270. How many are there?—Four.

The Rev. Robert Ernest Wallis, called in; and Examined.

271. *Chairman.*] You are one of the principals of the Vicars choral, of Wells?—Yes.

272. The Vicars choral of Wells were incorporated in 1347, were they not?—Yes.

273. And again by Elizabeth, in 1591, I believe?—Yes.

274. By virtue of those statutes, a certain number of estates, derived from former benefactors, were set apart for the support of the vicars, those estates having been held on lives by leases which had been continually renewed from time to time up to this period?—Yes.

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275. Do you now call the attention of the Committee to one particular estate?—Yes.

276. Will you explain to the Committee in detail what it is to which you invite their attention?—Yes. In 1554, for some consideration which we are not able to state, but which we imagine to have been the giving up of the patronage of a living in the possession of the vicars, called Hawkridge, the Bishop of that date granted a lease upon certain lands called Waterleaze, and New Moors, under which lease the vicars were entitled to grant leases for lives, and that lease

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was continually renewed. The Bishop, first of all, gave the lease to the vicars without any consideration, except for their better maintenance, and they again leased the estates on lives, which were renewed from time to time until 1844, when the last lease was granted to the vicars in the same way, and on the same terms, by Bishop Law. When the ecclesiastical estates were taken in hand by the Ecclesiastical Commissioners, these estates of the Bishop were amongst them; and, therefore, about two years ago an application was made by the vicars to the Ecclesiastical Commissioners to renew the lease in the same way as the Bishops had done formerly. The Ecclesiastical Commissioners refused altogether to recognise the vicars, as having any claim on the property. I think briefly that is the state of the case. The vicars consider now that they have, at all events, an equitable right, seeing that the Bishop has been in the habit of granting leases without any consideration whatever, for upwards of 300 years: of many of those leases there are copies in the possession of the vicars at the present moment, and I have here at hand the last lease which was granted by Bishop Law.

277. Was there not a question of some land which was wanted for a railway?—That was land on the estate of Waterleaze; the Railway Company applied for terms first of all to the vicars, the vicars named terms; and no more was heard by them from the Railway Company until it was ascertained that the Railway Company had come to terms for the purchase of the property with the Ecclesiastical Commissioners, and had paid the money for the property over to them; and when the vicars applied to the Ecclesiastical Commissioners for redress, they received an intimation that the Commissioners could not entertain their application.

278. Then you consider it to be the intention of the Commissioners to run out the lease?—To run out the lease, and to withhold all beneficial interest in the estate from the vicars.

279. How many vicars are there at Wells?—Eleven.

280. And how many principals are there?—Two.

281. You are one of them?—Yes.

282. What is the income of the vicars?—It varies from year to year.

283. What should you say was the average?—I think 80 *l.* or 90 *l.* a year is the average, but as that depends on fines renewable on lives, it may vary; I have known it to be as little as 5 *l.* in one year.

284. But taking an average of seven years, should you say it would be 90 *l.* a piece?—Yes; perhaps 80 *l.* or 90 *l.* I find that a carefully taken average for the year ending 1861 gives an income of 119 *l.*

285. At all events, it is not a large income?—Not a large income.

286. I suppose the withholding of this lease would be felt as a very great inconvenience?—Very considerable; the value of the estate in fee alone is more than 2,000 *l.*; consequently, the renewal of the lease would have brought in a considerable addition to our average income from year to year.

287. How many lives is that estate held on now?—I think upon two lives at present. The application arose upon the fact of one of the lives having dropped; application was made to the vicars to renew the lease, and when they applied to the Commissioners they refused.

288. Do you consider that your office is not a sinecure?—Certainly not.

289. This estate is a real *bonâ fide* payment for services rendered in connexion with the church, is it?—Undoubtedly; we are bound to be in attendance; the priests every third week, the laymen every alternate week, for the purpose of performing the whole of the duty of the cathedral.

290. What is it that you represent to this Committee you would wish to see done?—That the Commissioners should either make over the estate legally to us, or that they should at all events grant to us the same power of granting leases upon it that the Bishops had done for 300 years, and that in the meantime they would pay us the interest of the moneys received from the Railway Company.

291. Would you be desirous to commute your estate in the same manner as Parliament has given permission to deans and chapters to commute theirs?—I am sure that I should, but I am not sure whether the whole body of the vicars would; I should be very willing in my own particular case.

292. Because it would give you a definite income?—Yes; but I think the lay vicars would hardly wish it, because they would think it would give them a smaller income.

293. But still, if it would not diminish their income, you think they would wish to see some arrangement come to for the purpose of making their position a more satisfactory one?—Yes.

294. Is there anything else you wish to state to the Committee?—No.

295. Mr. *Bouverie.*] How many are you in number?—Eleven.

296. All of you sharing equally?—Yes.

297. Do you all perform the same duty?—The priest vicars perform the service of the cathedral; the lay vicars are the choristers.

298. You call yourself a priest vicar, do you not?—Yes.

299. Are you equal, the lay and the priest vicars?—Yes; I imagine that in the first instance the body was all constituted of priests.

300. The priests read such part of the service as is to be read, and the lay vicars take the choral service?—Yes.

301. And the profits of the estates are divided equally?—Equally; there are certain fees which are paid to the principals and five seniors; but, substantially, that is so.

302. Who manages the property for you?—The steward, under the direction of the principals and seniors.

303. Is he an officer under the chapter?—I think not, *quâ* our steward; but he is also steward to the dean and chapter, and secretary to the bishop.

304. Have you any idea what the extent of your estates is?—I can hardly say, but it is something very considerable.

305. Can you state what the rack-rental would be?—I should be afraid to give that off-hand; you see we never have the estates in hand.

306. Your whole income depends upon your renewals, does it not?—Yes, almost wholly.

307. Therefore, it must be a desirable thing, I suppose, if an arrangement were made by which they could be determined at some fair value, and you

you should receive a fixed income?—I think it is very desirable.

308. You think it would be desirable that power should be given by an Act of Parliament to come to an arrangement with the Ecclesiastical Commissioners for that purpose?—I think that is the general feeling.

309. With regard to this particular estate, has it from time immemorial been granted by the bishop for a nominal fine to all the vicars?—From 1554. I have the original lease, and several other leases.

310. Have you the means of furnishing the Committee with the extent of your property?—The annual value of the entire property might fairly be estimated on rack-rent at from 4,000 *l.* to 5,000 *l.* The value in fee at from 140,000 *l.* to 150,000 *l.* a year.

311. Mr. *Tite.*] Is all the property on leases for lives, or is any of it on terminable leases?—I think some few of the leases are terminable, but the income from such leases is not more than 100 *l.* or 200 *l.* a year.

312. Will you be so kind as to state exactly how that is?—These estates are held on various tenures, including copyholds, lifeholds, and terminable leases for 21 years, renewable every seven years. They have also moneys in the public funds.

313. Mr. *Bouverie.*] Have you a residence in respect of your office?—Yes.

314. How many vicars have residences?—All of them are collated to houses by the bishop.

315. *Chairman.*] Is there any other remark which you wish to address to the Committee?—None. I should be glad to call the attention of the Committee to Statute 3 & 4 Vict. cap. 113, sec. 45, as to the income of minor canons, in the event of the Commissioners taking our estates in hand.

The Rev. CHARLES KING, called in; and Examined.

316. YOU are a vicar of Salisbury Cathedral, are you not?—Yes.

317. From what source do you derive your income?—From various sources, which you will see put down in the report of 1853.

318. Is it not derived from fines on estates?—Partly.

319. Have you separate estates?—We have, separate from the dean and chapter, but not from our corporate estates.

320. Is all your income derived from those separate estates?—No; we have commons from the chapter, and other payments.

321. The commons being according to the old statute?—Yes.

322. To what amount are those commons?—I think about 36 *l.* or 37 *l.* a year.

323. Will you please to inform the Committee how many vicars there are?—There are four.

324. Do you form a portion of the corporation?—We are a corporate body.

325. A separate corporate body?—A separate corporate body.

326. Could you inform the Committee what your emoluments are?—They vary.

327. Probably you could state the average, could you not?—It is very difficult to do that; I could give you what I had last year. I do not think the emoluments have averaged more than 50 *l.* for the last three years, but then a change comes, and we get perhaps 500 *l.* for it.

328. Your income is at present, then, very uncertain?—Yes.

329. Do you think it would be the general wish of your body that such arrangement should be made by which their income should be made certain?—I think on the same terms as that is done with the chapter. We should be very glad if they would give us an equivalent in land.

330. Would you wish to have permission to commute your estates in the same manner as the deans and chapters?—Yes; I think so.

331. Do you think that would be the general wish of your body?—I think so.

332. Have you the power of holding livings?—We had; I have a small one about two miles from Salisbury; that is a chapter living; but it is now made a distinct condition that those livings should not be held any more.

333. Since when has that condition been imposed?—Since my time; I am the last vicar holding a living.

334. Mr. *Bouverie.*] Who made that condition?—The dean and chapter.

335. Lord *Robert Cecil.*] Had they any right to do it?—I think they had; I do not think, properly speaking, by the statute we had the power to hold any living. They had quite a right by the statute to do it, but by custom I do not think they had, perhaps.

336. Can you inform the Committee about the position of the singing men in Salisbury Cathedral?—We pay them about 140 *l.* a year from our corporation.

337. Do they form a separate corporation?—No; they are stipendiaries.

338. Stipendiaries on whom?—Both on us and on the dean and chapter.

339. And how are the choristers provided for?—That question belongs to the dean and chapter entirely.

340. The vicars make no payment to the choristers?—No; they have a separate estate of their own.

341. The choristers have?—Yes; but I should not like to answer absolutely about them.

342. Who manages their estate for them?—There is a *magister choristarum* by the statute, who takes care of it.

343. They have a separate estate, have they?—They have a separate estate, and, perhaps, there may be a house.

344. Mr. *Tite.*] Will you be kind enough to state what your duties are?—Our duties are to attend once every four weeks; there should always be two every day, according to the present regulations, made since my election.

345. To do what?—To read, not to sing; the laymen do that.

346. When you speak of having a desire to change the character of the property which supplies you with your income, do you mean that you would be willing to change those estates which belong to you for other estates, land in possession?—We understand that the Ecclesiastical Commissioners have given a *quid pro quo*, in the shape of land on short leases, in such cases.

347. Ordinary terminable leases?—I suppose so; I do not know what you mean by terminable.

 348. Ordinary

Rev. *C. King.*
12 May 1863.

348. Ordinary leases, then?—Yes; ordinary leases.

349. Yours are leases for lives?—Yes; some are leases for years.

350. Your meaning is, that you would be willing to give up that property when its value was ascertained by a proper valuation, in order to obtaining land in possession for exchange for it?—Exactly, if we could get more by it; not more than the value, but more than we usually get by our own uncertain receipts.

351. But I am not speaking of getting more; what I am now referring to, is the change in the character of the property, which would give you an annual permanent income?—If we obtained any accession of income, of course I should prefer it.

352. But the word "accession" implies an increase, whereas my question refers not to any increase of value, but to a difference in the style of income?—I should say that our land would bring a very considerable sum of money; we have got it, generally speaking, for leases on lives, and those lives drop in very rarely.

353. What you mean is, that you wish the fee-simple value of these lands should be ascertained, and that you should have other lands in their stead, which would not be subject to the same accidents?—We do not want to part with our own land, but simply to obtain an accession of a certain income.

354. My questions were pointing to a change, but not to an accession of income?—Certainly; I do not mean an increase of land, but of income.

355. I understood you to state that for the two last years you obtained 50 *l.* a year, but sometimes you might get 500 *l.*?—Yes.

356. And that you found that uncertainty of income inconvenient?—Yes.

357. And that you would desire to have it changed into a character of tenure that would give you an income that would not be subject to those accidents?—Yes.

358. That can only be done by one of two ways, either that a law should be passed by which an end should be put to everything but the granting of ordinary leases, or by your changing your property to something else; which should you prefer?—We should prefer to have a certain estate which would bring in a certain amount per annum, but we make no complaint at all; we once made an application, many years ago, to commute, but that is a thing gone by.

359. Do you not think that a change would be better for the property as well as for yourself?—I cannot say, but I should think it would.

360. Mr. *Selwyn.*] But if your pecuniary interest is provided for, you have no desire to change the character of your estates?—Certainly not.

361. If you could have an adequate income by means of a charge upon the estate, you would prefer keeping your own estates?—Yes.

362. Mr. *Hunt.*] Is it material whether your income is derived from land, or other sources?—We should not like to be stipendiaries.

363. You consider an income charged upon land is more likely to be a permanent thing than if you had a stipend?—I should say so.

364. Mr. *Bouverie.*] What has been the average amount divided among the vicars?—I cannot tell you, but I should think that, taking a good many years together, they have 250 *l.*

365. And how many has the amount to be divided amongst?—Four.

366. That is on an average 1,000 *l.* a year, taking one year with another?—Yes.

367. What is the acreage of your property?—

368. You have some house property besides, have you?—Yes.

369. Mr. *Tite.*] Is the house property on leases for lives?—No; on 40 years' leases.

370. Renewable when the lease expires?—Renewable every 14 years.

371. Lord *Robert Cecil.*] I think you stated that the minor canons were forbidden by the statute to hold livings?—I believe so; but I do not know the Chapter Statutes.

372. Does not the same prohibition apply by the statutes to the greater canons?—I do not think so.

373. Not by their own statutes?—No; I think they have the option of holding livings, and certainly they do hold them.

374. Mr. *Tite.*] With respect to those houses, you say they are leases for 40 years, and renewable every 14 years upon the payment of a fine?—Certainly.

375. The houses are not at a rack-rent?—No.

376. They pay a fine to you?—They pay a fine in order to add the 14 years, and to keep it up.

377. And if the renewal at the end of 14 years be neglected, does the lease lapse?—We cannot grant a collateral lease before the years preceding the expiration of the lease of 40 years are expired.

378. But is it your practice to have the means of remedying a lapse of that kind?—I have known a case where a lease has run out within the three years, and then we can grant a concurrent lease to another person if we please.

The Rev. CHARLES BAKER, M.A., called in; and Examined.

Rev. *C. Baker,* M.A.

379. *Chairman.*] YOU are one of the Minor Canons of Chichester Cathedral, are you not?—Yes.

380. How many of them are there?—Four.

381. Are you a separate corporation?—Yes.

382. Have you separate estates?—Yes.

383. Some of those estates have been enfranchised by the Commissioners, have they not?—The enfranchisement of one estate is at the present time being carried out.

384. Are you dissatisfied with some proceedings which have taken place in reference to these enfranchisements?—Yes.

385. Will you state what is the nature of your dissatisfaction?—The purchase-money was assessed at 4,800 *l.* The Commissioners assigned to us 3,500 *l.* only, and that although we had represented to them that our income did not reach to anything like the statutable amount of our income under the Act of 1840.

386. What reason did they assign for doing that?—They assigned no particular ground, except that they have power under the Act to do so, and that they gave us what they considered was the value of the estate, taking the average of the fines, and the quit rents.

387. But they did not give you the benefit of the enfranchisement, you thought?—We thought they

they did not give us the benefit of the enfranchisement.

388. Are you now in a worse condition than you were, in consequence of that act of theirs?—No; we are better in this way, that when the thing is complete, we shall have a small annual payment; but we are no better off really, because the amount they assign to our use only represents the value which the property was before with the fines and quit rents.

389. And you are besides worse off from losing the fees on the prebendal stalls?—Yes, that has been a loss of income to us as well.

390. So that in consequence of that legislation, you are no better off with regard to your estates, while you are worse off with regard to the fees from the prebendal stalls?—Yes; it was the practice before the passing of that Act for the minor canon, as a rule (it was sometimes broken through, but generally adhered to), always to preach on Sunday morning, for which he got 2*l.* 2*s.* from the prebendary, whose duty it was to preach. Now we get no such payment; the prebends being disendowed; however, we are not called upon to preach so often.

391. The result of those proceedings is, that you do not receive the income which is provided as your minimum by the Act of Parliament?—Just so; our average income is 82*l.* a year.

392. What is the minimum fixed by the Act?—£.150.

393. What would be the product if the Commissioners gave you the full benefit of the enfranchisement of your own estates?—The enfranchisement which is now in progress is not complete, but I think it would produce, if we had the whole of it, rather more than 40*l.* a year each. At present we only get about 30*l.* a year each. Many of our lessees are very anxious to enfranchise, but we are obliged to decline, because we get no benefit by the enfranchisement.

394. If you enfranchise, the Commissioners would lay hands upon a part of the money?—We suppose so, since they have done so in this case.

395. Is there anything else which you wish to state to the Committee?—The minor canons were in a better position before the passing of the Act of 1840, because they invariably held livings, but now they are unable to hold livings beyond six miles, and the dean and chapter have very few livings, within that distance; the consequence is, that we do not get anything from that source of income. The senior of our body (who was a Minor Canon before the passing of the Act) holds as many as three livings. I do not at all state that the holding so many livings is desirable, but at the present moment we have, as a general rule, no means of increasing our income.

396. What remedy do you propose in order to make good these losses to the Minor Canons?—We propose that when we enfranchise any property, the whole of the purchase-money should be invested for our use, and, as a general rule, that it should be invested in land instead of funds, and that any property which the lessees did not wish to enfranchise should be commuted by the Commissioners; in fact, that they should have power to treat with us in the same way as with the Dean and Chapter.

397. Even then, with the loss of the prebendal fees, and with the loss of the livings which you could hold formerly, you would be in a worse position than you were in before the Act of 1840 passed?—In a very much worse position.

398. But still, as a measure of partial relief, you claim that the whole of your own estates should be applied to your own benefit?—Yes.

399. Have you anything to say concerning the lay clerks?—I have not communicated with them at all upon the subject; but if the Committee wish it, I shall be very happy to state their case. They get 60*l.* a-year.

400. From whom do they receive that?—From the Dean and Chapter; that is paid out of a sum of money which is provided by the Dean and Chapter for the maintenance of the services of the cathedral.

401. The Dean and Chapter have a special sum set apart for that purpose, have they?—They have commuted their estates, and at present they receive a certain sum, which is supposed to allow 1,000*l.* a year to the Dean, and 500*l.* to each Canon; and then there is a certain sum of money for the payment of other cathedral officers.

402. You do not know how much is paid to the Choristers?—Not at all; they pay us a small sum of money; I think it must have represented a large sum of money formerly. We get 1*l.* 8*s.* 4*d.* every quarter, which is called the "choir wage," and we get 9*l.* or 10*l.* every half-year, which is called "bread money." I believe that was a sum charged on the Chapter's estate, but I think it represents a much larger sum of money in the present day, than it did when it was originally charged.

403. You do not know to what provision of the statute that payment is due?—No; it is allowed by the Commissioners in the sum of money which is paid to the Dean and Chapter, I believe.

404. Mr. *Tite.*] I think I understood you to say that your property was worth 4,800*l.*, while you received only about 3,500*l.* in lieu of it, which you considered to be an unjust reduction of your income?—We are now enfranchising an estate, and the sum of money to be paid for it is 4,800*l.* That passes through the hands of the Ecclesiastical Commissioners; but instead of investing for our use the whole of the purchase-money, they only invest 3,500*l.*, asserting, while they do so, that that represents the actual value of the property to us. Their theory, I believe, is that there is a certain dormant value in the property which they are entitled to take; we say, on the other hand, that we are entitled to the whole benefit of the property. We at first refused to entertain the proposal, but afterwards we were threatened with a Chancery suit, and complied; but we have, in consequence, been obliged to decline other similar proposals for enfranchisement.

405. It has put a stop to enfranchisements, has it?—It will do so in our case, most certainly.

406. Do you apprehend that you have the power to refuse?—Yes, so long as we keep the property as it is.

407. I suppose the property would be improved with respect to the tenants?—Yes; the lessees complain very greatly, but we cannot relieve them.

408. In what way was the 3,500*l.* invested?—It is not yet invested; but it is to be invested, I understand, in the Three per Cent. Consols.

409. Then the reason which has been suggested why you should receive only 3,500*l.* out of 4,800*l.* is, that that is the value to you of the property in question?—Yes.

410. Then why should not the lessees have charged to them the price which you receive?—I believe the theory of the Ecclesiastical Com-

Rev. *C. Baker*, M.A.

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missioners' surveyor is, that there is a dormant value in Church property, which they make available for their common fund; a lessee will often give a larger sum of money for a particular property than it is worth. We have, at the present time, a considerable estate which has been in the same family for many generations, and they would probably pay a very large sum of money to retain the property entirely in their own hands.

411. It is suggested to me that, by a certain clause in 17 & 18 Vict., sec. 6, the Commissioners have the power to apportion the receipts of the sale?—I believe they have; but our point is, that that should not apply to the case where the income is less than the minimum which Parliament has fixed for the proper remuneration.

412. You mean that that is a hardship?— Yes; we do not receive, on an average, more than 83 *l.* a year, while Parliament has fixed our minimum stipend at 150 *l.* We say that, if our property can be improved, we ought to have the whole value of it, at all events till what we receive reaches the minimum fixed by Parliament for our income.

413. Do you receive, in accordance with what seems to be the provision of this clause, as much in respect of the 3,500 *l.* invested in Consols as you would have received if the enfranchisement had not taken place?—I think the dividend would represent the average amount of fines and quit-rents.

414. Then your complaint would be, that you are deprived of the prospective advantage?—Yes, that is our complaint; we want to improve our position.

415. On the other hand, if they get the 4,800 *l.*, you do not see why it should not be invested for your benefit, seeing that you do not receive more than half of the amount Parliament designed you to have?—That is our view of the case.

416. Mr. *Kinnaird.*] Do you think that you are entitled to get a larger sum than that which the Act provides?—We proposed to the Commissioners last year, that if, in consequence of the enfranchisements, our income exceeded the 150 *l.*, we should hand over the surplus.

417. Then you do not put in any claim to receive the surplus?—We ask no more than it has been settled by the Act of Parliament we should receive.

418. Mr. *Seymour.*] But you object to the Commissioners taking anything out of your estate until you have received your minimum?—Until we have received our minimum.

419. Mr. *Hunt.*] Do you wish to hand over all your estates to the Ecclesiastical Commissioners?—We are very anxious, if we could receive the 150 *l.*, that other estates should be conveyed to us in lieu of ours; we are anxious, in fact, to be treated as the Chapters are treated.

420. Is it your object to be insured an income of 150 *l.* a year by the machinery which the Ecclesiastical Commissioners have at their disposal?—Yes.

421. Mr. *Selwyn.*] But if that could be accomplished by other means, you have no desire to exchange your estates for others, I suppose?—No; there might be a supplementary grant, or some other arrangement might be made.

422. Lord *Robert Cecil.*] Your main complaint is the smallness of your stipend?—Yes.

423. Mr. *Hunt.*] You wish to have this 150 *l.* eventually settled upon your body in the shape of landed estate?—Yes.

424. You prefer having a charge upon landed property, or rents of landed property, to receiving that amount as a mere stipend, payable out of a fund?—Yes; but we should like to have the stipend at present until those arrangements are carried out.

425. Arrangements for the purpose of settling it permanently upon your landed estate?—Yes.

426. Lord *Robert Cecil.*] That means that you do not wish the Ecclesiastical Commissioners to carry off the profit of the enfranchisements?—Yes.

427. Mr. *Tite.*] The result of what has occurred being that you have declined to enfranchise any more?—We have.

428. Mr. *Kinnaird.*] Did not the letter of the Commissioners, refusing to allot you more than the 3,500 *l.*, distinctly state that their doing so was a matter of necessity, under the Act of Parliament?—So far as I remember it; it is there stated that they are acting in accordance with the Act of Parliament.

429. And you know that to be in accordance with the Act of Parliament?—Yes.

430. Mr. *Hunt.*] Who has the management of the estates that belong to your body?—We have a clerk.

431. Is he a lawyer?—Yes.

432. What does he do; does he receive the rents, and generally manage the property?—Yes, he conducts the business; we employ the same clerk as the dean and chapter, Mr. Johnson.

433. Will you inform the Committeè what is the gross rental of the whole of the estates, and the per-centage of the gross rental, for an average of five, seven, or 10 years, or any other period which is most convenient?—

434. Mr. *Tite.*] Will you also put in the letter in which the Ecclesiastical Commissioners give their reasons for not apportioning to you more than the 3,500 *l.* out of that for which they have received 4,800 *l.*?—I will do so.

435. *Chairman.*] Is there any other observation which you wish to address to the Committee?—There is one other statement I should like to make with respect to the general position of the minor canons, which is, that I think it would be very desirable that the clause should be made more imperative, which directs the chapter patronage to go to the minor canons. It used to be the custom always after the canons were provided with livings for the minor canons to have the offer of any other livings that fell in, but that custom has now been broken through.

436. Is it not now imperative by the Act of Parliament?—That is how I read the Cathedral Act of 1840.

437. But you desire the words to be made clearer?—I do.

Martis, 2 *die Junii*, 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.
Lord Robert Cecil.
Alderman Copeland.
Mr. Fenwick.
Mr. Hunt.
Mr. Locke King.
Mr. Kinnaird.
Mr. Scourfield.
Mr. H. D. Seymour.
Mr. Tite.
Sir. H. Willoughby.

HENRY DANBY SEYMOUR, Esq., in the Chair.

JOHN B. LEE, Esq., called in; and Examined.

J. B. Lee, Esq.
2 June 1863.

438. *Chairman.*] You are Secretary to the Bishop of London, are you not?—I am.

439. Are the estates of the Bishop of London in his own hand?—They are.

440. Does he receive the whole of the rents of the estates?—He does.

441. Has he a fixed income out of those estates?—He has a fixed income of 10,000 *l.* a year.

442. Is he obliged to pay over the surplus above 10,000 *l.* a year into the hands of the Ecclesiastical Commissioners?—Yes, he is.

443. Do you manage the estates for him?—I do.

444. Have you the sole management of the estates for him?—As regards solicitors' work I have.

445. Who looks after the estates, as surveyor?—With respect to the estates in the neighbourhood of London, Mr. Hunt, of Parliament-street, is the surveyor. In the country, the Bishop has only estates in Middlesex, Essex, and Hertfordshire, and those are looked after by Mr. Chapman, of Spring Gardens.

446. What is the total rental of the estates of the See?—There is a great deal out on beneficial lease.

447. What is the present rental?—The Bishop's income is derived partly from rack rents in possession, partly from tithes, partly from reserved rents under church leases, and partly from manorial profits. I think the rack rents produce about 6,000 *l.* a year, independently of Paddington.

448. Is Paddington the largest estate that is out on lease?—It is regulated by a special set of Acts of Parliament, and is administered by trustees, and the Bishop only gets a third of the net produce. I have nothing to do with that.

449. Could you put in a return of the surplus which has been paid into the Ecclesiastical Commissioners the last five years from the estates of the Bishop of London?—Easily.

450. Has the Bishop enfranchised much property?—Pretty fairly; not a great deal; I think his property consists, a good deal of it, of houses in London; a good many of those have been sold.

451. Do you advise the Bishop with respect to selling or keeping the leasehold property?—Whenever an application is made for dealing with any of those properties, it always goes first to the surveyor to report upon, and he reports whether it is desirable to sell or buy, according to the nature of the application.

452. Are the rules which the Bishop of London observes with respect to enfranchisement the same as those which are observed by the Ecclesiastical Commissioners?—Yes, entirely; the terms are approved by the Ecclesiastical Commissioners; whatever arrangement he makes is a provisional arrangement, subject to the approval of the Ecclesiastical Commissioners.

453. But the Bishop might refuse to enfranchise altogether, might he not?—Yes; there is nothing to compel him.

454. Does he, as a general rule, enfranchise, unless there is some special reason against it?—Yes; unless there is any particular reason with respect to the situation, or as to the other estates of the See, why the application for enfranchisement should not be entertained. In that case the Bishop gives the lessee an opportunity of selling his lease.

455. No obstacle is thrown by the Bishop in the way of enfranchisement?—Quite the reverse.

456. When the next avoidance of the bishopric occurs under the Act of Parliament of 1860, the estates of the bishopric will fall into the hands of the Ecclesiastical Commissioners, will they not?—They will.

457. Have you anything else to explain to the Committee with respect to the position of the estates of the Bishop of London?—No.

458. Under what Act of Parliament does the Bishop hold those estates, and pay over the surplus to the Ecclesiastical Commissioners?—The Bishop's position, with respect to those estates, is this: in 1856, when he came into the See, he signified to the Ecclesiastical Commissioners that he was ready to make a transfer of his estates to them under their existing powers. The Commissioners thereupon prepared a draft scheme for the transfer, and submitted it to the Bishop; he sealed it and sent it in, and that scheme was to have been carried out by an Order in Council, but in the meantime the trustees of the Paddington estate considered that the transfer of their estate would be prejudicial to the interests of the

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owners of that property, and they petitioned the Judicial Committee not to issue an Order in Council. That petition was gone into and heard, and it was decided by the Judicial Committee that the scheme for the transfer of the entire estates of the See of London was not within the powers of the Ecclesiastical Commissioners, and that it could not be done.

459. How would that stand related to the Act of Parliament of 1860?—Then, nothing was done until 1860. In the Act of 1860 there were provisions inserted under which it is competent to any Bishop appointed before its passing to surrender his estates to the Ecclesiastical Commissioners, receiving from them cotemporaneously an endowment in the shape of real estate; the surrender has not been made in this case, because there are no estates in possession of the See of London, which are fit to be retained as an endowment, unless it be Paddington; with respect to that estate, there has been some communication between myself and the agents for the Commissioners (for it was put in that channel), but the Bishop hesitates with respect to the acceptance of that as a permanent endowment. The Bishop has some doubts whether he ought to attach to the See, permanently, an estate consisting of houses.

460. On what grounds did the Paddington Trustees object to the transfer of the estate to the Ecclesiastical Commissioners?—I think their objection was, that their estate was regulated by various complicated provisions in the special Acts of Parliament, and their counsel advised them that if it was transferred to the Ecclesiastical Commissioners, there would be some very serious awkwardnesses arising in the management, and that view was confirmed by the Judicial Committee of the Privy Council, who went into the question and decided that it would be so.

461. Might the Bishop now act under the Act of 1860?—He might.

462. But he could not transfer the Paddington estate under that Act, could he?—Yes, he could, because there is a clause in the Act of 1860 which would protect the Paddington Trustees.

463. Then, at the next vacancy of the bishopric, will the estate fall into the hands of the Ecclesiastical Commissioners under that Act of 1860?—As a matter of course it will vest in them, but the present Bishop is desirous to make the transfer.

464. Are the Committee to understand that the Bishop of London is desirous to make a transfer of his estates?—Yes, he has signified officially to the Ecclesiastical Commissioners that, if they are prepared to accept it, he is ready to make it.

465. Mr. *Tite.*] Then Paddington would, in the event of the Bishop's consenting, or in the event of the avoidance of the bishopric, fall into the hands of the Ecclesiastical Commissioners under the Act of 1860?—Yes, it would.

466. Then, in parting with this estate, complicated in its tenure, consisting, to a great extent, of houses, and being a difficult property to manage, with an uncertain income, what does he propose to take in return for it?—Under the existing law, the process would be this: if there are any estates belonging to the See of London fit for endowment, he would surrender all except them.

467. What would be the nature of those lands which he would retain; would they be agricultural lands?—He has really none; there are no agricultural lands in possession.

468. What would he seek to have?—He would seek an agricultural estate in possession.

469. Not lands in the neighbourhood of towns?—No; the difficulty is, that the estates belonging to the See of London are in the neighbourhood of London, and are now in a state of transition into building land.

470. He would seek a purely agricultural estate?—He would seek an estate which would not vary in value.

471. Sir *H. Willoughby.*] The present Bishop was the first Bishop who took the See under the new conditions of receiving a stipend of 10,000*l.*?—He was.

472. Is this case of the Bishop of London a special case, or is there any other residence like it?—There are other Bishops similarly circumstanced.

473. A good many of the Bishops who hold the lands of the See, and pay the surplus to the Ecclesiastical Commissioners?—There have been till lately, but I am not sure that there is another; it has not come to my knowledge. The late Archbishop of Canterbury was one; but his estates are now vested in the Ecclesiastical Commissioners.

474. What is the system under which the revenue of the See are now managed; does the Bishop deduct the 10,000*l.* a year from the rental?—Yes, he deducts his 10,000*l.* a year, and pays the surplus over to the Ecclesiastical Commissioners, with a very minute account, showing in detail every transaction.

475. Who makes out that account?—I do.

476. That account is an annual account?—That is an annual account.

477. Is that account forwarded to the Ecclesiastical Commissioners with your signature?—It is forwarded to the Ecclesiastical Commissioners with the Bishop's signature.

478. With no other signature?—No other signature; he certifies it as a correct account.

479. Does it undergo anything in the shape of an audit?—No, not before it goes into the Ecclesiastical Commissioners. It is examined by them when it goes in.

480. Do the Ecclesiastical Commissioners examine the details of that account?—I do not think that the Ecclesiasttcal Commissioners have lately done so.

481. I understood you to say that they did?—I do not think they examine the vouchers; the Bishop goes into the account carefully, and I think the Ecclesiastical Commissioners take it very much upon his certificate, subject to any explanations which may be wanted.

482. You stated that the case went before the Judicial Committee; what were the circumstances about that?—It was an appeal to the Queen in Council against the issuing of an order.

483. By whom?—A petition by the trustees of the Paddington estate not to issue an Order in Council ratifying the Commissioners' scheme.

484. Was the Bishop of London a party to that appeal?—No, he had nothing to do with it.

485. Is the Committee to understand that the Bishop of London holds the lands of the See against his inclination?—It is a matter of indifference to him; he is prepared at any moment to surrender them.

486. Yet he is personally responsible for the proper collection of the revenues?—He is.

487. You stated that he was ready to make the transfer, but that there were obstacles?—Yes.

488. What were those obstacles?—The obstacle was the want of an estate in possession to form the endowment for the See.

489. Is there anything that prevents a scheme being carried into effect during the occupancy of the See by the present Bishop of London, by which 10,000*l.* in real estate should be set out?—Nothing at all, if the land was procurable.

490. Therefore, is the position of the matter this, that the Bishop of London, holding the property of the see, may be a party to a scheme for setting out the 10,000*l.* in real estate for the permanent endowment of the see?—He has to accept the endowment which would be assigned to him by the Ecclesiastical Commissioners; it is competent to him to make any objections or observations on that.

491. Would it not be necessary that the Ecclesiastical Commissioners should be in possession of the estate, in order to make that endowment?—No, not if there were estates belonging to the see; those that he would want to retain as his endowment he would not transfer to them. The Act provides for that.

492. I think you stated that you know of no instance exactly similar to that of the Bishop of London?—I am not aware of any myself since the death of the late Archbishop of Canterbury: his case was exactly similar.

493. Do you consider the present tenure to be one that ought to exist, the entire see being held by the Bishop of London, he receiving, under the statute, only to the extent of 10,000*l.* out of the income?—It is a matter that will be settled very soon; it is in a state of progress now. I think it is not unlikely that the Bishop may accept a sufficient endowment out of the Paddington estate.

494. Is it your opinion that, as soon as it can be put an end to, it should be put an end to?—I do not see that it is of the least consequence.

495. Do you see no inconvenience in the Bishop of London holding a large estate, he being by statute only, entitled to a proportion of the income, namely, 10,000*l.*?—None whatever.

496. Mr. *Locke King.*] Is it considered necessary or desirable that the land should be in the diocese?—It has been so in all cases, and that is another difficulty in the See of London. It would be very difficult to find an estate in the diocese of London, being limited as it is to Middlesex.

497. Considering its peculiar situation, why should not land be obtained out of the diocese?—It might be obtained anywhere handy for management; that would not be essential.

498. *Chairman.*] If an estate were set out for the Bishop and given to him, would he have all the profits of that estate as long as he was bishop?—Yes, it is his property during his tenure.

499. And he would be entitled, if that estate produced more than 10,000*l.* a year, to the whole of it during his incumbency?—Yes.

500. Then it falls into the hands of the Ecclesiastical Commissioners?—It is liable to revision at each vacancy.

501. Mr. Alderman *Copeland.*] After the payment of this 10,000*l.* a year to the Bishop, can you tell me the amount of the surplus that you pay to the Ecclesiastical Commissioners at the present moment?—I think the net income last year was nearly 20,000*l.*

502. After the payment of the 10,000*l.*?—No.

503. Then a surplus of 10,000*l.* was paid from the See of London to the Ecclesiastical Commissioners?—Between 9,000*l.* and 10,000*l.*

504. Can you tell me the exact amount of the produce of the See of London, on the whole of the estate?—That 20,000*l.* is the produce of it.

[With reference to Questions 501 to 504, it is right I should explain that I overstated the income of the See. The net receipts appear to have been, during the past year, somewhat in excess of 17,000*l.*, and the sum paid over to the Commissioners rather more than 7,000*l.*]

505. With regard to the beneficial leases, can you give the amount of the income?—No, there is no income derived from that source; there are no fines taken, the leases are not renewed.

506. Does the See of London possess an estate at Willesden or Harlesden?—No.

507. At Kilburn?—No.

508. It has had an estate at Kilburn, has it not?—Never.

509. Nor at Willesden nor Harlesden?—No.

510. Only the Paddington Estate, and houses in London and its vicinity?—There is only the Paddington Estate in that direction; that goes along the Edgware-road some distance.

511. Then, with respect to the See of London, where is that property situated that you spoke of as being in the county of Middlesex?—There is some in Hornsey, and some at Shepherd's Bush.

512. Where is the property in Essex?—There is some in the neighbourhood of Kelvedon; there is an estate at Feering.

513. Within your recollection, the See of London has really never possessed any estate at Harlesden, Willesden, or Kilburn?—I am sure it never possessed any estate there.

514. Do you collect the whole of the rents?—Yes.

515. Have you a fixed audit-day?—No; I get the rents in just as it may be convenient.

516. You have not any fixed day on which to call upon the tenants to pay?—No, not at all.

517. Are you paid by percentage or salary?—I am paid by a percentage upon the rents.

518. What does that amount to?—It is four per cent. on the rent.

519. Mr. Hunt you said was the surveyor?—He is the surveyor; whenever any surveyor's work is wanted he is employed.

520. Your sole duty is collecting the rents and keeping the accounts?—Yes; and preparing building leases if they are wanted.

521. As a matter of course you are paid for that, independently of your salary as receiver?—Yes; the leases are always paid for by the lessees.

522. Mr. *Locke King.*] You said that there was a paper sent in to the Ecclesiastical Commissioners signed by the Bishop of London?—Yes.

523. Mr. *Tite.*] You said that you receive four per cent. for collecting the rents and keeping the accounts, and so on, and that Mr. Hunt was referred to in all cases of professional opinion: is he paid by a fixed commission?—No; he is paid according to the work done.

524. The usual professional charges?—Yes.

525. Without any bargain?—Yes; it is a well-recognised scale that he is paid on.

526. Mr. *Bouverie.*] Does that four per cent. include everything, sub-collectors and all?—Yes.

The Rev. JAMES LUPTON; called in, and Examined.

Rev. *J. Lupton.*

2 June 1863.

527. *Chairman.*] ARE you a Minor Canon of St. Paul's Cathedral?—I am a Minor Canon of St. Paul's and Westminster, both.

528. Are you also a Lay Vicar of Westminster Abbey?—When I was appointed I was appointed to a lay vicar's situation; but it was the custom at that time for all the minor canons to be made lay vicars first, and then they succeeded to minor canonries when they became vacant.

529. Is that the case now?—I believe that has ceased since the Act of Parliament about the cathedrals passed; I think since 1840.

530. Have you any complaint to make as to the way in which livings are held by Minor Canons?—Yes; I think that the livings generally are not properly disposed of, as between the Chapters generally and the Minor Canons. At Canterbury and at Carlisle, by the statutes of the place, the Minor Canons can hold livings within 24 miles; but the Act of Parliament limits the holding of livings by Minor Canons to six miles. I consider that a great injury to the Minor Canons, especially in these places. Any Canon or Dean can hold a living at any distance from the cathedral town, but the Minor Canon is limited to six miles.

531. You are of opinion that the Minor Canons ought to have the same privilege by the Act of Parliament as the Canons?—I think they ought.

532. Have you any observation to make with regard to the number of Minor Canons?—I have; having been a Minor Canon for a long time, I have deeply reflected upon all these subjects. The law now is, that there shall not be more than six, nor less than two. From my experience of the work of a Minor Canon, I consider that two are utterly incapable to perform the duty in any cathedral in the kingdom. Minor Canons must be subject to illness, like other people. I belong to both St. Paul's and Westminster; at St. Paul's we have 12 Minor Canons.

533. Do you think that too many?—No, I do not think it is; I think it is far better that there should be 12. There has been a great desire lately to reduce the number of the Minor Canons; but it cannot produce any good effect to the Church. The Minor Canon receives, on the average, not more than 100*l.* a year; there is nothing saved by cutting down the Minor Canons. If you take the Canon, you might, by doing so, get some revenue to apply to small livings; but that is not the case with the Minor Canons. Generally, the Minor Canons hold very small livings in the cathedral towns. I look upon it that a clergyman in such a place as Hereford would be very glad to hold a Minor Canon's place, which would be an adjunct of profit and dignity to him; at very little expense to the church. I am certain that two Minor Canons cannot perform the work in any cathedral, and I am of opinion that no place should be left with less than six Minor Canons; while in places like St. Paul's and Westminster, 12 is not too many.

534. Are you of opinion that the Minor Canons should not be confined to mere cathedral duties, even at an advanced pay?—I am. In my experience I have known persons who have had nothing to attend to but cathedral duties. Such persons never having had parochial duty to perform, have not had their minds formed as clergymen, and their conversation and habits of life have not been such as became clergymen. If the Minor Canons are to be merely Minor Canons in any cathedral, I am convinced they will be a degraded clergy, and the cathedrals will have the credit of nursing up clergymen who will be a disgrace to the Church.

535. Do you think the Canons ought also to have some cure?—Yes; it is far better, I think, unless they have some strong work to do, like, for instance, Dr. Cureton.

536. Do you think that would tend to raise the cathedral body in public estimation?—I think so.

537. Supposing the Chapters were willing to act justly to the Minor Canons, is there any impediment thrown in the way by the Ecclesiastical Commissioners?—I think so; I have got evidence to that effect. In my own case I ask for nothing, but I give this as an illustration. I was appointed as a layman; I receive, as a Minor Canon of Westminster, 113*l.* per annum; from that there are deductions, which leave me about 105*l.* a year.

538. What do you get for your duties as a Minor Canon of Westminster, and for your duties at St. Paul's?—I should think that my income is about 150*l.* a year at St. Paul's.

539. And 105*l.* at Westminster?—Yes. I, having that 113*l.*, applied to the Commissioners for an augmentation of salary. I applied to them, in fact, to make me equal to my brethren, I having been there since 1829. I know I have done my duty to the cathedral, to the satisfaction of the Chapter and creditably to the Church, and I applied to have 37*l.* a year added to my salary. The Commissioners refused me, and then the Chapter themselves took up my case, and made an application to the Commissioners, and said that, if the Commissioners would allow it, they would augment my salary out of the common funds of the Chapter, and the Commissioners would not allow them to do it. This is the correspondence which took place upon the subject, and I will hand that in. (*See* Appendix.)

540. You, the Minor Canons, have no separate estates, have you?—Yes; we have separate estates at St. Paul's.

541. But none at Westminster?—No; we are not a corporation at Westminster.

542. You are entirely dependent on the salary given you by the Chapter then?—Entirely.

543. Do you think that the existing corporations of the Minor Canons should be preserved?—I do.

544. Do you think that if they had separate corporations, those estates should be kept in their present condition?—That opens another question.

545. Then let us deal with the other one first: why do you think the existing corporations should be preserved?—Because the members are at present satisfied with their own management, and the value of their property increases with the time. Take Westminster: according to the original statute, if we had the proper payment, we should have a certain proportion along with the Canons, but instead of that the Canons have the management of the estates; and it has always been the case with the Chapters to do everything for themselves and to neglect the non-capitular members of the corporation, regardless of the statutes, and that is the reason why there has been so much complaint about cathedral bodies.

546. But

546. But you are a corporation now; have you found any benefit from that? Has it assisted you in improving your position?—I am only member of a corporation in one place, namely, St. Paul's.

547. At Westminster you say there is no corporation?—No; we are there entirely at the mercy of the Chapter, and the consequence is, that we have gone back in the world.

548. Are you not at the mercy of the Chapter at St. Paul's?—No, because we manage our own estates.

549. Are those estates out on lease?—Yes, they are on lease.

550. Do you think that they ought to be like the estates of the Dean and Chapter?—They ought to be like all other estates in the Church; but that is another iniquity which is enacted against the Minor Canons. I must tell you that we have an estate up at Holloway. We went to the late Bishop of London, Bishop Blomfield, and we wanted a separate Act of Parliament to permit us to build. The Bishop said that he would take up our cause, we went to a Parliamentary agent and had a Bill prepared. In the meantime the Ecclesiastical Commissioners introduced a General Bill to permit all Church lands to be let on lease for 80 or 90 years, which we looked upon as a Bill that would do our work for us. The Bill introduced by the Ecclesiastical Commissioners was before three successive Sessions of Parliament, when it came out as an Act; to my surprise, there was a proviso, "save and except Minor Canons" and some other bodies, who were not allowed to let on lease. This clause was slipped in at the last moment before it became an Act.

551. You think, then, that the estates of the Minor Canons should be put on the same footing as the estates of all other ecclesiastical bodies?—Yes.

552. Did you spend a good deal of money about that Act of Parliament?—No, not much; because we stopped when the other Bill was introduced.

553. Did you obtain a separate Act?—No.

554. Why?—Because we thought the Act of the Commissioners would supersede the necessity for it.

555. Did you communicate with the Ecclesiastical Commissioners, and ask to be included in this General Bill?—No; the general terms did include us, there was no exception.

556. Your estates have never been subjected to the Ecclesiastical Commissioners, have they?—No, they never have been, because there was an omission in the Act. The Commissioners intended to annihilate the corporations, and this (which I now produce) is the Bill, as sent from the Commons, wherein the corporations were to be annihilated. There was another clause coupled with it (which I have marked in the Bill), that the Minor Canons should succeed immediately after the Canons to the vacant benefices. We were willing to surrender our corporation on this condition.

557. What Bill is that which you hold in your hand?—This is the Bill as it went from the House of Commons to the House of Lords.

558. A Bill to deal with your corporations?—It was for us to give up our corporations; but we were to have, as an equivalent, the right to succeed to benefices immediately after the Canons.

559. That Bill never passed?—That Bill never passed. When it got to the House of Lords, the clause providing for our succeeding to the benefices was struck out; and we then tried, and succeeded, in getting the clause struck out, which annnihilated our corporation.

560. What was the date of that Bill?—1840.

561. This, I perceive, is a Government Bill?—Yes.

562. A Bill prepared and brought in by Lord John Russell and the Chancellor of the Exchequer?—Yes.

563. And the object of the Bill was to do away with your corporations?—One of the objects.

564. And you resisted that?—Yes.

565. You still think it would be inexpedient to do away with that, then?—I do.

566. Then you would have several corporations attached to each cathedral?—It would be better that each corporation should manage its own estates. For Westminster, for instance, it would be better to hand an estate over to them, worth, say, a thousand a year, and let them manage it as they like. I think it wrong to make the chapters stipendiaries; and I would warn the chapters, if they were here, to put the minor canons upon such a footing that they should have estates, lest the chapters themselves should come to find themselves dealt with in the same way as the minor canons are dealt with.

567. You wish the Minor Canons to form a separate corporation and to have an estate of their own, the same as the chapter?—Yes, just the same; a small estate, of course; an estate of 1,000 *l.* a year would be enough for six minor canons. Supposing you gave 900 *l.* a year, I would rather there were six minor canons, with 150 *l.* each, than half that number, with 300 *l.* each.

568. Would you attach to the Minor Canons some cure of souls?—I would leave that to the chapter, but they are very poorly paid.

569. Where there are separate corporations of choristers, would you keep up the separate corporations?—There are none.

570. We had it in evidence that that was the case in Salisbury?—I was not aware of that.

571. If that were so you would have three separate corporations, would you not, the chapter, the lay vicars, and the choristers), with three separate estates?—Yes; but I do not see that you could carry it so far as that.

572. Might you not all form one corporation; do you think one corporation would be enough?—That system would require a great deal of management in the details with respect to the voting.

573. With respect to the lay vicars, do you not think that you could form one corporation satisfactorily to the lay vicars along with the chapters?—Not with the chapter; I think it more likely that the lay vicars and minor canons might go together, as in some cases, we do at St. Paul's. The lay vicars of St. Paul's are not a corporation.

574. Are there lay vicars and minor canons to each cathedral?—There are such in form, but they are not the same in name.

575. Are there not many cathedrals in which there are minor canons and lay vicars also?—I think in most of the old cathedrals.

576. Would you propose to have the lay vicars and minor canons a separate corporation?—I only speak of the minor canons.

577. Do

Rev. *J. Lupton.*

2 June 1863.

577. Do you, think that the lay vicars ought to form a separate corporation?—I am afraid they would not manage their estates so well, because, generally, they are not men of education; if they were merged with the minor canons I think that would be better.

578. You were a lay vicar of Westminster Abbey, were you not?—Nominally I was.

579. Were not the lay vicars of Westminster Abbey entitled to houses within the precincts of the Abbey?—No doubt.

580. Is the want of those houses severely felt?—It must be a great loss.

581. Is there a total inadequaey in the present pay?—The present plan does not provide them with houses, or with adequate compensation.

582. Have they adequate pay at present?—I think not.

583. Does the present pay necessitate the holding of other appointments, which are incompatible with the discharge of their Abbey duties?—They are obliged to hold other appointments; the old theory was that one appointment helped the other. When I first came to London I wanted to be a minor canon at Westminster and St. Paul's too. My predecessor had been a minor canon at Westminster, and at St. Paul's, and at Windsor; and he also held an office in the Chapel Royal.

584. That being four appointments altogether?—Yes.

585. Then, did he perform his duties by deputy?—I do not know, but I succeeded him in two of the appointments; the Dean of Westminster said he would not give me one unless I could get the other. On the day I was elected at St. Paul's I went down to Westminster Abbey, called on the Dean and said, "Well, sir, I am now Minor Canon of St. Paul's"; he said, "Well then, you are a Minor Canon of St. Peter's."

586. But that is no longer the case?—Now the law prevents a person holding two minor canonries, or, in fact, any two cathedral appointments.

587. Has the law likewise increased the salaries of the Minor Canons?—No.

588. Do you think that Lay Vicars ought to hold other appointments?—I think they ought to have larger stipends if they do not.

589. Is there any inconvenience felt from their holding other appointments?—Yes. Their being obliged to leave one service in its midst to go to attend another, it would be far better to have one appointment and attend to it fully; in my time they took alternate months.

590. In those days did they perform any other duties to eke out their livings?—They used to attend the Chapel Royal as well.

591. Were any of them tradesmen, or anything of that kind?—No; they used to sing in the way of their profession.

592. Have they now other modes of getting their living, besides being attached to the cathedral?—Nothing but going about singing: but I think there is a great wrong in the matter of the houses, because there is no doubt that every one of them should have a house, which to me originally was a very great ground of complaint. Every member of the Church was, according to the statute, provided with a house, down to the very boys. The almsmen also had houses; and I think a great wrong is done to the almsmen, and the laymen, for want of those residences within the precincts of the abbey. In the year 1777, the Dean and Chapter of Westminster obtained an Act (See Appendix) to take down houses in Dean's-yard, and other places around Dean's-yard, for the improvement of their property. In the Act of Parliament it was provided they were to take those houses down on condition of building others in their place, as the Act said, "Upon some part or parts of the ground belonging to the Dean and Chapter." And until such houses were built a compensation was to be made. I have here the list of the payments. I had a payment of 1*l.* 15*s.* in lieu of a house, then that was advanced to 5*l.* in lieu of a house; but I set up a claim, and eventually I got a house in the Cloisters for myself. All my brethren, save one, now have houses.

593. When did you get those houses?—Only within a recent period of six or seven years.

594. Who are there now who have not houses, who you think ought to have them?—There are the 12 laymen.

595. And the almsmen?—Yes.

596. And the choristers?—Yes. (*See* Appendix.)

597. How many choristers?—The foundation is for ten, but there are now 16 choristers.

598. Were the choristers entitled by statute to receive board and education in Westminster School?—Yes.

599. Do they receive board and education in the Westminster School?—No, neither one nor the other; they receive a separate education, but not in the school.

600. And not so good an education as what they would receive in the school?—I think one of the sacrists is the master.

601. The education is not equal to what they would receive in the Westminster School?—No; they have a preference both to be admitted as part of the foundation scholar. And when amongst the 40 scholars they have a preference to go to the Universities. The statute says, that the choristers and the sons of tenants shall have a preference, *cæteris paribus*, in both cases. (*See* Appendix, "*De duplici Electione.*")

602. How long has that been given up?—I cannot say how long, for I never knew it to exist; they are also, by the statute, to wear the same dress. I have here the statute, "De Vestibus." (*See* Appendix.)

603. In fact, the general position of the choristers was to be higher than it is now?—Yes.

604. Was the payment of the choristers and Queen's scholars intended to be identical by the statute?—Just the same, as I read the statute. (*See* Appendix.) I think it is said that each King's scholar costs 60*l.* a year, but the poor chorister gets nothing equal to that; and then the King's scholar gets house accommodation as well. He is lodged in the college.

605. Are they boarded?—No; the choristers are not boarded.

606. With respect to the almsmen of Westminster Abbey, are they entitled to houses as well?—Yes. (*See* Appendix.)

607. To pass to another subject, do you know what amount of money is derived from showing the cupola of St. Paul's?—That I cannot tell you.

608. By whom is the money received?—Years ago the chapter, instead of giving an augmentation to the non-capitular members, gave them the privilege of showing the church, and that

that is the origin of that payment. No doubt the Committee are aware, with respect to Westminster Abbey, that they showed the church up to 1824, which was just before I came. There were great complaints made by the public about the amount of the charge, which, I think, was 3 *s.* 6 *d.* apiece. Sir Robert Peel was then in the Administration, and it was suggested that the Chapter had better take the showing of the church into their own hands; a calculation was made, and it was found that it produced to each man 70 *l.* a year; there are 21 altogether who shared in it.

609. How much was it altogether?—It produced about 70 *l.* to each of the 21.

610. Mr. *Tite.*] That would be about 1,400 *l.* or 1,500 *l.* a year?—Yes; then the Chapter took it upon themselves, and gave compensation to each man, and reduced the payment, and now that money is applied to the ornamentation of the church; I believe they are now doing the windows with it.

611. *Chairman.*] What is the case at St. Paul's?—No alteration has taken place yet; but we, the minor canons, though it is part of our payment, think it a very disgraceful one; it is not our fault, but the fault of the chapter; if it is given up, the chapter must give us compensation.

612. What is the way in which you are paid?—At the foot of the stairs there is a receiver, and he pays over the money to our warden, who keeps an account of it, and every half year it is distributed amongst the different members.

613. Is that a payment only for showing the cupola, or for the whole body of the church?—Only for the cupola; but I may state that in order to obtain a full knowledge of St. Paul's, you would require a separate commission of inquiry, for it is a little world in itself.

614. How long have you been paid in that way at St. Paul's?—From time immemorial.

615. Since the time of the rebuilding of St. Paul's?—Yes.

616. Have you made representations to the Dean and Chapter as to your objections to this mode of payment?—They know it very well.

617. But have you ever made a formal statement of your objections?—I do not know that we have made a formal statement of our objections, but our objections are known to the chapter; I have talked with Archdeacon Hale about it.

618. Have the Dean and Chapter of Westminster now given up their estates, or are they now about to give up their estates to the Ecclesiastical Commissioners?—I do not know that I am justified in answering that question, even if I knew; I have been told by some of the Chapter that they are ready, not indeed to allow themselves to be stipendiaries, but to give up only so much of their estates as shall leave them an adequate income; not, however, to have a transfer and re-transfer, and thus waste money on surveyors and all sorts of people.

619. Have you, the minor canons, any estate of your own at St. Paul's?—Yes.

620. Have you no right to anything but what those estates produce?—Yes; I receive a payment of 20 *l.* a year from the Chapter; that is all that I have.

621. What is that for?—I do not know.

622. Then, besides that, you receive the cupola money?—Yes.

623. How much does your share of the cupola money come to, per annum, taking an ordinary year?—Taking an ordinary year, I do not suppose it would come to above 30 *l.*

624. Is that besides the 100 *l.* a year that you receive?—I receive no 100 *l.* a year from St. Paul's; that is at Westminster.

625. You receive no payment but the 20 *l.* a year from the Dean and Chapter of St. Paul's?—£. 20 a year and the cupola money; I have a house that belongs to me in St. Paul's Churchyard, for which I receive 12 *l.* a year, and then I have a share in the general fund.

626. What share have you in the general fund of the Chapter?—I mean of our own corporation.

627. How much do you receive altogether?—I think, on an average, I may get 150 *l.* a year.

628. Is that including the cupola money?—The cupola money, and everything else, but there are some others who receive more than I do. Every minor canon has what we call a separate corpus. The sub-dean has a separate estate belonging to him which is worth 100 *l.* a year.

629. You think your estates ought to be treated in the same way as the estates of the whole of the church?—Yes, I think there should be no exception.

630. Mr. *Bouverie.*] What amount of duty do you perform at Westminster?—There are six of us at Westminster, and we choose our months, the senior beginning to choose; the consequence is that I have four months in the year. I am on duty this very month, and I take February, and this month, and September, and October.

631. What duty do you do in the course of that month? Is there service, morning and afternoon, every day?—Yes.

632. And you perform that duty?—The whole of it.

633. And there is service on Sundays?—Yes.

634. Fourteen services a week?—Fourteen services a week, but one minor canon is excused one fortnight—for instance in the second fortnight of this month I shall only go in the morning.

635. Who does duty in the afternoon?—One of the two in attendance for the month.

636. How many are there at St. Paul's?—Twelve. We go by a cycle. I am No. 8; when it is No. 8 I take my week, I am responsible for that week.

637. You take it in turns of a week?—Yes; amongst the whole body of the men we have interchanges, and there is the greatest kindness amongst us, and desire to oblige one another.

638. How do you manage to make your St. Paul's duty compatible with your Westminster duty?—If it happens to fall in a Westminster month, I say to one of my brethren, "If you will take 8 for me, I will take 12, or whatever number it may be, for you."

639. If your numbers were very much reduced, such an arrangement as that would be quite impossible?—Yes; and even now it is often a very great inconvenience, especially at Westminster. I am in a little difficulty at this moment by being responsible for two duties on a Sunday morning, when I expect the Lord Mayor to come to my church.

640. Then have you parochial duty besides?—Yes, I have my own benefice in the city.

641. A cathedral benefice?—Yes.

642. Which you acquired as a minor canon of St. Paul's?—Yes.

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643. Did you present yourself to that living, or did the Chapter?—The Chapter presented me.

644. Are there certain livings which the Chapter present to the minor canons?—Since the Church Act, there has been a scheme that all the benefices in the city, save one, must be first offered to the minor canons; they have the offer of a living before it goes to strangers.

645. The minor canons have the refusal of all the small city livings?—Yes.

646. What is the income of your living?—My benefice is one of the Fire Act livings, and it is fixed at 266*l.* a year. I pay out of it two pensions; one to Canterbury, and one to St. Paul's, and I pay the tenths besides.

647. Mr. Alderman *Copeland.*] What are those pensions?—Some people say that they are simoniacal, but it is in our instrument of presentation that they are to be paid to the patrons.

648. Mr. *Bouverie.*] That goes to the Chapter revenue?—Yes. At Canterbury they have transferred their estates to the commission, and I received a notification the other day, that I had not paid the 19*s.* which I had got to pay to the Canterbury estates.

649. Is the cupola money distributed rateably amongst the minor canons, or according to their attendance?—According to their attendances; every attendance is marked; the consequence is, that though it is very little, it has the effect of always making a good many of the minor canons be present.

650. Is it a choral service, or do you read it?—We chant the choral service.

651. You do not read the service of the ministering priest, do you?—We intone it, as you call it. I do not like the word "intoning;" I like the old-fashioned word, "chanting;" there is no such word as "intoning" in the prayer book.

652. The point is, whether the statutable singing men, and not the priests, are to read the daily service; are you the ministers who read the priest's services, or are you the statutable singing men who make the responses?—We are the priests.

653. *Chairman.*] Are you bound to sing by the statute?—I think the statute insists that all the minor canons should be musical, and they ought to join in the singing, but probably that would not suit modern practices and modern taste. No doubt it was the original intention of the statute, that the minor canons should all be first-rate singers.

654. Mr. *Tite.*] You spoke of an Act of Parliament that was passed after three years' exertion which enabled capitular bodies to grant leases for terms of years?—Yes.

655. But you stated that when the Act was passed, you found that you alone were excepted, did you not?—Not we alone; there were other bodies—hospitals, and so forth, also excepted.

656. Can you tell me how it came to pass that that exception was introduced?—I cannot say.

657. But you consider it a very undesirable exception?—I consider it very unfair.

658. Do you consider it a bar to improvement?—It is a bar to the improvement of our landed estates.

659. But to improvement generally?—Generally, I think.

660. Mr. Alderman *Copeland.*] Have you any recollection of a dispute between the Dean and Chapter of St. Paul's and the choristers, in which a suit was instituted by Messrs. Capper against the Dean and Chapter some years ago, with a view that the choristers should be righted in the cathedral of St. Paul's, with respect to their remuneration?—I do not remember anything about it. I was away probably.

661. Were you in your present position at St. Paul's when Canon Smith was there?—Yes.

662. But you have no recollection of any such proceedings having taken place?—No; but I am a great pluralist, and built a vicarage house in the country, and went down to lay out the grounds, and was there 10 or 12 years, except coming up to do my cathedral duty; and this might have happened when I was away.

663. Mr. Hawes was then at the head of the choir, was he not?—Yes.

664. And you have no recollection of his being compelled to provide clothing and proper habiliments for the boys?—No.

665. At the Chapel Royal, is it within your knowledge that the Queen has come to a determination that the gentlemen lay vicars shall hold no other appointment?—I have understood that that is the case, and that they mean to reduce their number, and to give them a larger income; but at present I have understood that the proceeds that arise go to give the sub-dean 300*l.* a year.

666. Those gentlemen hold office at Westminster Cathedral too, do they not?—Generally; but I think it is not as a matter of course.

667. But the intention is to separate the choral service in Westminster Abbey from that in the Chapel Royal?—Yes; as in fact has been done as between Westminster Abbey and St. Paul's. Formerly the same gentlemen used to hold both appointments, now they only hold one.

George Cavendish Bentinck, Esq., a Member of the House; Examined.

G. C. Bentinck, Esq., M.P.

668. *Chairman.*] You are a Member of this House?—Yes.

669. You wish to put in a paper with respect to the vicars-choral?—I wish to put in a paper collated from the petitions of the vicars-choral of the various cathedrals of England, showing the nature of their duties and the emoluments they receive.

670. You have taken a great interest in their case?—Yes; I have visited myself most of the cathedral towns, and am well acquainted with the duties of those officers, and the constitutions of the bodies to which they belong.

671. You consider that many of them hold appointments which are incompatible with their duties?—Yes; I have been intimately acquainted with Westminster for upwards of 30 years; in fact, I was a boy there. All the lay-vicars are lay-clerks of Westminster Abbey. In order to introduce persons of competent skill and respectable character to undertake these offices, they are obliged to hold a plurality of appointments. At the present moment 10 out of the 12 singing men are attached to the Chapel Royal, and another one has an appointment at a church, and the last one is gentleman deputy to the Chapel Royal. Within the last few months, by direction of the Queen,

Queen, an alteration has been made, which renders it impossible that a man can discharge the duties of both offices, and a great hardship is thereby inflicted upon them, because it was an understood thing, that when a man was elected to Westminster, he should have the Chapel Royal as well; therefore, in my judgment, it is only proper that the Ecclesiastical Commission and the Deans and Chapters should make up to these men the stipend which they were deprived of, by being no longer allowed to hold the Chapel Royal place with it.

G. C. Bentinck, Esq., M.P.
2 June 1863.

ALFRED M. JEAFFRESON, Esq., called in; and Examined.

A. M. Jeaffreson, Esq.

672. *Chairman.*] YOU are Clerk and Receiver of Bethlehem Hospital, are you not?—Yes, Bethlehem Hospital and Bridewell Hospital.

673. What is the amount of the estates under your charge?—The two together are about 29,000*l.* a year.

674. What are they separately?—Bridewell is about 12,000*l.*, and Bethlehem Hospital about 16,900*l.*

675. And you are receiver for those estates?—I am clerk and receiver.

676. What are your duties as clerk; are they onerous?—Yes; I have to attend and take minutes at all the Courts of Governors, all the committees, conduct all the correspondence, make all payments, and manage everything connected with the estates, as a secretary as well as a receiver.

677. Do you receive the rents of the estates?—Yes.

678. Do you look after the management of those estates?—No.

679. Is there a separate manager?—The Governors inspect all the estates once in three years; we have a surveyor as well, to whom matters of importance are referred; and a Lincolnshire land agent.

680. What is your surveyor's pay?—£.250 a year.

681. Is that a fixed salary?—That is a fixed salary.

682. Does that include any superintendence of repairs on estates where they may be needful?—Yes.

683. Are your estates situated in various counties?—Yes; we have them in Lincolnshire, Oxfordshire, and Kent.

684. Is there any London property?—Yes, there is a large London rental.

685. What is the rental of your estates out of London?—For Bridewell about 700*l.* a year, and for Bethlehem about 9,400*l.* a year.

686. Does the surveyor look after the London property as well?—Yes.

687. How often does your Committee of Governors visit the estates?—Every third year the country estates.

688. What is your pay as clerk and receiver of those estates?—I have 500*l.* a year, with unfurnished apartments.

689. What do you put them at?—About 90*l.* or 100*l.*

690. What does your staff cost?—£.150 for clerks; I am allowed 150*l.*

691. That makes 750*l.* a year?—Yes.

692. And 200*l.* for the surveyor makes 900*l.* a year?—£.900 a year.

693. Do you pay over the money at once when you receive it?—Yes.

694. Does any money remain in your hands?—No.

695. You pay it straight into the banker's?—Yes.

696. Are you responsible for that money?—I give security.

697. What security do you give?—£.8,000.

698. You are not responsible for the rents to the Governors?—Not at all.

699. Have you ever lost any money?—Some very small bad debts are made occasionally.

700. How long have you been clerk and receiver?—Over nine years.

701. What do you suppose the losses have been during the time you have been clerk and receiver?—I should think not 20*l.* a year.

702. Mr. *Bouverie.*] You have not got any statement of your receipts and outgoings, I suppose?—Not the outgoings.

703. What is the total gross income of the Bethlehem estate?—£.20,000 a year.

704. What are the outgoings and charges on that?—We spend our income very nearly.

705. But what are the outgoings upon that gross income before you appropriate the balance to the purposes of the charity?—I have no data with me from which to give that.

706. What is the net proportion of the income which is applicable to the purposes of the charity for, say, last year?—I could not tell you off-hand.

707. I find in the Report of the Charity Commissioners that, upon an average of 20 years from 1817 to 1836, with respect to Bethlehem Hospital, the sum carried to the credit of your Lincolnshire estate had been 5,283*l.* per annum, of which the surplus for the purposes of the charity had been 1,605*l.*, that is to say, about one-third of the income of the estate. Would that be anything like an accurate representation now of the proportion?—No, not at all; I think it must have been because there was money expended largely in the improvement of the estate in Lincolnshire.

708. Had you anything to do with the management of the property at that time?—No.

709. If you were told that those outgoings did not include the sums which have been invested in the purchase of lands in Lincolnshire, you would not think that an accurate statement, then?—I do not know.

710. But it appears by the statement of the Commissioners that such was the case, and that those outgoings did not include the sum laid out in the purchase of lands in Lincolnshire?—They say, "It will be observed that in some years the outgoings have more than absorbed the whole income of the estate." That only applies to the Lincolnshire estate.

711. They say, "The sums which have been invested in the purchase of land are not included in the casual expenses as given in this Table;" but you state that any such proportion as that would not now fairly represent the amount of your revenue from Lincolnshire applicable to the purposes of the charity?—A very large proportion of the income from Lincolnshire is now applied to the purposes of the charity.

712. Are there no outgoings now?—The agent's salary of 200*l.* a year, and some other expenses.

713. The whole proceeds, after deducting that

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200 *l.* a year, is applied to the purposes of the charity?—There are expenses attending the plantations, schools, perpetual curate, sea banks, and buildings.

714. Could you furnish the Committee with returns for the years subsequently to the year 1836, made out upon the same principle as the Table to which I have referred?—Yes; the books from which the Charity Commissioners compiled those reports are still available.

715. And will you kindly continue that account down to the present time?—I will do so.

716. *Chairman.*] At what salary did you begin your duties as clerk and receiver?—I commenced as receiver only at a salary of 400 *l.* a year, and two years after I had been there the clerk left, and the two appointments were made into one, and the salary increased to 500 *l.* a year.

717. Mr. *Bouverie.*] That is for the whole management of the Bridewell and Bethlehem estates?—Yes, for both estates.

718. But you have local agents besides?—We have one local agent in Lincolnshire only.

719. Not in Kent or Hertfordshire?—No. Our Lincolnshire agent is bound to superintend anything connected with the other estates, without receiving any salary beyond his travelling expenses and two guineas a day.

720. What does that two guineas a day travelling expenses come to in the year, that being besides the 200 *l.* a year?—I have calculated the average of the last 10 years, and find it has been 15 *l.* a year.

721. Sir *Henry Willoughby.*] Can you state the rental of your Lincolnshire estate?—It is about 7,000 *l.* a year.

722. Can you state what amount of that 7,000 *l.* is devoted to the purposes of the hospital?—Not off-hand.

723. You have had your attention called to an account which is before you; are you able to state that the amount now paid for the use of the hospital is much larger than anything that appears from that statement, it being there stated that about 1,600 *l.* was paid out of 5,000 *l.* for the use of the hospital?—We spend a great deal for purposes of the charity now. The outgoings of the Lincolnshire estate are very trifling. The outgoings in this account were for drainage in bringing it up to its present rental. The rental was then very small indeed.

724. Is it not the fact that that estate has been very much made of its present value by reclaiming it by drainage at a very heavy cost?—Yes.

725. Is not that the explanation of the great outlay made during the years to which you have been referred?—Yes, certainly.

726. So that any inference that arose from the expenses of management, or any other such source of expense of that kind, would be completely erroneous?—Quite.

727. That, in fact, arises from the outlay for drainage?—Yes.

728. You cannot state what the entire cost of the drainage now is; does it amount to 700 *l.* a year?—No, I should think not.

729. Therefore, it is quite clear that the situation of the estates at the present moment is very different from what it was at that time?—Very different.

730. *Chairman.*] That is nearly 30 years ago?—This report is made up to 1836.

731. Mr. *Bouverie.*] What is the first entry in that column for revenue?—It is 1817.

732. What is the amount?—£. 5,234 9 *s.* 6 *d.*

733. What is it in 1836?—£. 6,206 *l.* 10 *s.*

734. Then the apparent results of the improvements in that period was to lessen the gross income?—The income available in 1817 was only 526 *l.*, but in 1836 it was 2,511 *l.*

735. But the gross income—the income available plus the outgoings?—In 1817 the sum which is given credit for is 5,234 *l.*, and in 1836, 6,206 *l.*

736. There had been an increase then?—There had been a great increase.

CHARLES JOHN BAKER, Esq., called in; and Examined.

C. J. Baker, Esq.

737. *Chairman.*] YOU are, I believe, the Registrar of the Corporation of the Sons of the Clergy?—Yes.

738. When were you appointed to that office?—In 1848.

739. What do your duties consist in?—The general duties of a secretary, conducting the whole of the correspondence, looking to the receipts, and also the distribution of the funds.

740. Do you receive the rents of the Corporation of the Sons of the Clergy?—I do.

741. What is the amount of your rental?—£. 14,600; that is the approximate amount as near as I can give it at short notice.

742. What salary do you receive?—My salary is 600 *l.* a year, paid by the corporation, and I reside in the house. There are expenses connected with the house which I can hardly define, such as office coals and candles; the necessity of keeping a man-servant, and of my women-servants cleaning the office and so on, and thus my establishment is rather larger than it might be but for those burdens which are thrown upon it.

743. What staff have you?—We have an accountant and two clerks.

744. Does any money pass through your hands when you receive the rents?—Yes, cheques generally.

745. Do you pay it straight into the bank at once?—It may go into the banker's the same day, or within a day or two; it does not go into any other receptacle than our strong closet; when convenient we take it down to the bank.

746. That is generally within a day or two?—Generally within a day or two.

747. Have you a surveyor to look after the management of the estates?—Yes, we have three surveyors.

748. What are each of those surveyors paid?—I have put down, as a ready means of informing the committee, the surveyors' charges, and I have put them together. There is one surveyor who has received, on an average of five years, for the general superintendence over the estates under his management, a salary of 233 *l.* a year; another one 12 *l.* a year, and another one 25 *l.* a year, making a total of 270 *l.*

749. Is that a fixed salary?—No, partially fixed salary and part not.

750. How much of it is fixed salary?—One of the surveyors receives 100 *l.* a year.

751. Fixed salary?—Fixed salary; another receives 12 *l.* a year.

752. Is

752. Is that also a fixed salary?—That is also a fixed salary.

753. Are your estates situated in many counties?—In eight counties, but there are more than eight estates; we have several estates in each county.

754. You have in some counties more than one estate?—More than one estate.

755. Do your governors visit the estates personally?—They do occasionally, whenever anything makes a visit necessary.

756. Are there any other expenses than those you have named connected with the management of those estates?—No, none.

757. Have you reason to believe your estates are kept in good order?—I think in first-rate order; I should be very happy to show you over them; I have visited them all except one; some frequently. Visits to the Northamptonshire estate, the most important we have, are necessary, in order to receive the rents on audit days, when I take the opportunity of going over the estates, and commucating with all the tenants.

758. What are the expenses of the audit?—The expenses consist merely in a dinner given to the tenants, which is a very small trifle; 5 *l.* for the dinner.

759. Is that the expense altogether of all your estates in the year?—No; I only go to receive the rents of two of them, Northamptonshire and Blewberry; all the other rents are remitted through a banker or paid direct to me; but I go to Northamptonshire twice a year to receive the rents, and to Blewbury once, to receive tithe, when the tenants have a dinner, which costs about 5 *l.* for the Northamptonshire audit, and 10 *l.* for the Blewbury; then there are my travelling expenses by rail down to the estate, and back again.

760. The other estates are too small to pay the expenses of a separate audit; is that so?—Perhaps so; that rule has not been adopted; we find no difficulty in having the rents remitted (by applying by letter) to a London banker or to ourselves.

761. What is the yearly amount from your principal estate in Northamptonshire?—£. 5,933, and I should add 200 *l.* to that for cottage rents; that makes 6,133 *l.*

762. Mr. *Bouverie.*] That is the gross income?—Yes.

763. *Chairman.*] You receive about 8,000 *l.* a year rental through cheques?—Yes; mainly through cheques.

764. And you have reason to believe that the estates representing that 8,000 *l.* rental are in good condition?—Yes.

765. And that two yearly visits of the governors are sufficient to keep them so?—Quite so.

766. The payment is made to the surveyor annually?—Yes.

767. Mr. *Bouverie.*] What is the extent of your rental altogether?—£. 14,600.

768. Will you kindly state, for the information of the Committee, what is the amount of the outgoings; the difference between the gross and the net income, taking it for four or five years?—(*The Witness delivered in a Return.* Vide *Appendix.*)

769. Have you an estate at Holloway?—Yes.

770. Is that separately managed?—It is included in the paper I have handed up, but not under the sum of 270 *l.* already mentioned. The 270 *l.* is for the general superintendence over the estates, and makes about 1⅞ths per cent. on the rental of 14,600 *l.* Then there are surveyors' charges for extra services, which you could hardly expect to be included in that per-centage—for instance, we have had sales of 35,230 *l.* of land, and also purchases of 20,571 *l.* in the course of five years; and a wood has been valued, containing (I speak from memory), about 5,000 trees, and 7,000 tellers—together 12,000. There has also been an adjustment—a very extensive adjustment—of tithe. Then there is the management of the minerals. Within the last five years, we have had a great deal of iron ore discovered in our estate in Northamptonshire, and considerable works have been entered on to develope that ore, and bring it into the market; that has involved the laying down of two miles of tramway right through the estate from one end to another, going into fields, and under and over roads, which has been done without having recourse to Acts of Parliament.

771. In your statement of the receipts and outgoings all that would appear?—It appears in this short statement; it amounts to 150 *l.*: therefore, the total for the general superintendence and extra services amounts, on the average, to 420 *l.*, which is 2⅞ths upon the rental.

772. Including those extra charges, you think the whole of your landed estate is managed for 2⅞ths per cent.?—Yes.

773. *Chairman.*] That is what you put in as your net amount of income?—No, the net amount would throw out the repairs and improvements.

774. Mr. *Bouverie.*] Will you, therefore, put in an account of the gross income and outgoings for five years in addition?—Yes—I can tell you that. The cost of repairs and improvements has been 10 per cent., and if you add, therefore, that 10 per cent. to the 2⅞ths per cent. the surveyor's charges, you will have the difference between the gross and net amount of income on the rental; 10 per cent. is more than the repairs and improvements are likely to be again; we have been like the Ecclesiastical Commissioners, in a state of transition; our expenses have been heavier than they were formerly, and than they will be again; that is in consequence of the difference of management; in former days nothing was laid out in buildings, and farms were let out at very low rents; now, we see to the thorough repair of the buildings, and in that way there has been a great expenditure for the last few years.

775. *Chairman.*] Have you any estate out on lease for lives?—We have some great tithes in Blewberry which we hold on lease for lives.

776. Lord *Robert Cecil.*] But none that are let on lives?—None.

777. Had you ever any?—None that I know of; they were always let at a rack-rent.

778. Mr. *Bouverie.*] Do you distinctly state that you have a separate surveyor for the Holloway property?—Mr. Hunt is the surveyor.

779. Is his salary included in that statement which you have put in?—It is.

780. Lord *Robert Cecil.*] Did any person make any communication to you with respect to the evidence you were to give to-day?—Mr. Seymour wrote me a note, and I have had short interviews with him and Mr. Alderman Copeland, who wished me to attend.

781. Nobody else?—No.

782. Nobody connected with the Ecclesiastical Commissioners?—No; I only saw Alderman Copeland yesterday.

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783. Nobody connected with the Ecclesiastical Commissioners has had any communication with you respecting the evidence you were to give to-day?—No; nobody.

784. Mr. Alderman *Copeland.*] Will you be good enough to state to the Committee the conversation which passed between you and Mr. Smith prior to the Committee meeting this day, with respect to your giving evidence here?—He has stated nothing with reference to the nature of the evidence I should give; when I came here I had to ask his name; I did not know him.

785. Did you not state to me that Mr. Smith was a governor of the Corporation of the Sons of the Clergy, and that he thought you were antagonistic to the Ecclesiastical Commissioners, or words to that effect; and that you would rather not give evidence, and that Mr. Smith said you were to be cross-examined with some severity, or words to that effect?—He said that the Governors of the Corporation of the Sons of the Clergy felt entitled to ask any question of me in my capacity as registrar.

786. *Chairman.*] You have not answered the question with respect to whether Mr. Smith used the words which the Honourable Member has mentioned to you?—I understood from Mr. Smith's conversation that he looked upon my appearing here as if I had some charge to make against the Ecclesiastical Commissioners, or that I was desirous to appear here to establish some facts against them, and if so, that that must be rebutted in the best way that the Ecclesiastical Commissioners could, and in doing that that they felt themselves bound to put any question whatever to me; I then explained to him that that was not the position in which I did appear, and that I was not antagonistic in the slightest degree to the Ecclesiastical Commissioners, and that I had been asked to come here and state one or two simple facts about the Corporation with which I was connected.

787. Lord *Robert Cecil.*] But in speaking to you of the evidence that you were about to give, Mr. Smith stated that he was a governor of the Sons of the Clergy?—Yes.

788. Did he request that you should not give evidence in a mode antagonistic to the Commissioners?—No, not at all; he rather invited that I should do so; he spoke very strongly and very boldly; he said he had nothing to fear, and wished I would state anything I could; he did not at all put the question in the way you put it.

789. *Chairman.*] Is that the reason you were about to make a statement when I stopped you at the beginning of your evidence, telling you it was quite unnecessary for you to state that you were not actuated by any feelings hostile to the Ecclesiastical Commissioners?—No; I had previously determined to do so; when I was told that I should be called before this Committee I wished it should distinctly appear in what light I should come.

790. You know that you were told by me at the beginning of your evidence that you were only here to be asked some questions with respect to the estates of the corporation of which you were an officer, and that there was no question about your being antagonistic or otherwise to the Ecclesiastical Commissioners?—Quite so.

791. And on that ground I directed the shorthand writer to strike out your statement?—Yes; might I call the Chairman as a witness to the truth of what I stated, because when I saw him a few days ago I told him I was not a volunteer, but I should not shrink from any duties the Committee imposed upon me, and that was before I even knew Mr. Smith personally.

792. Sir *Henry Willoughby.*] Did I understand you to state, that the expense of collecting the rents of the Corporation of the Sons of the Clergy, was about 3 per cent.?—We can hardly say what the expense of collecting the rents is; there is no charge at all; I receive the rents, and we have no receivers; the surveyors do surveyors' business alone; they do not receive any of the rents.

793. One of your duties being to receive the rents, am I right in supposing that $2\frac{7}{8}$ths covers all other expenses?—Two seven-eighths covers all the other expenses of management, the ordinary and extra services of the surveyors.

794. That is so?—That is so.

795. Then you fill an office embracing other duties besides that of receiving rents?—Very onerous duties, involving very numerous payments indeed. Our total income amounts to 26,000 *l.*, and the sums that we pay out are often very small; so that the work is multiplied exceedingly. We have 712 ladies, widows and daughters of clergymen, receiving life-pensions of 10 *l.*, 15 *l.*, or 20 *l.* a year, and to a great many children there are payments of 5 *l.* or 10 *l.*, consequently there is a great deal of work which does not meet the eye in looking over the accounts.

796. Therefore, the receiving of the rent is merely one of your numerous duties?—Exactly.

797. Your chief duties which occupy your time are connected with the purposes of your institution?—Yes, in the distribution of the funds.

798. *Chairman.*] How are those small payments effected?—Taking the pensions by way of example, we have regular fixed days for the payment of those pensions.

799. Are they sent by post?—We issue forms of receipt, and upon the presentation of those receipts at my office on a certain day, either by the party interested or through the hands of a banker, the money is paid by me. The other day Glyn & Co. presented 36 of those receipts for 10 *l.* each, which makes 360 *l.*, and for that sum I drew a cheque. Any amount above 50 *l.* I draw a cheque for; under 50 *l.* I pay in cash.

800. But those 5 *l.* payments you pay by cheque, I suppose?—No, they are paid in money. We know by experience what money will be requisite to have in the office for daily wants; we generally have 50 *l.*, 60 *l.*, 70 *l.*, or 100 *l.*, and now and then up to 150 *l.*, in the office.

801. Are they all paid on the same day, twice a year?—The pensions are paid on fixed days.

802. Supposing a pensioner lives in the country, you pay by cheque, I suppose?—No; the receipt has a double capacity; it is, in fact, a cheque and receipt, and the pensioner pays it in probably to a banker in the country, the banker sends it up to London, and in that way it reaches my office.

803. Alderman *Copeland.*] As registrar of the corporation, what security do you give?—£. 3,000; our accountant gives 500 *l.*

804. Can you give the Committee any idea of the number of petitions that you have to investigate at any period of the year from the clergy, their widows, orphans, and so forth?—About 1,500.

805. And the whole of that duty devolves upon you?—Yes.

806. You have not only to examine the petitions, but also to examine the proofs?—I believe I am

I am intimately acquainted with the circumstances and position of the whole of those 1,500 cases which come before us in the course of the year.

807. *Chairman.*] How many clerks have you?—Three.

808. Is that the whole staff of the office for all purposes?—Yes.

809. The management of the estates, and so on, except the surveyor?—Yes.

810. Alderman *Copeland.*] One of those three clerks is the accountant, I suppose?—Yes, including the accountant. We manage our business through committees; we have a committee of estates, a committee of finance, a committee of law, a committee of petitions, and committee of audit. *C. J. Baker, Esq.*

811. *Chairman.*] Do you pay your lawyer a salary?—No. 2 June 1863.

812. What are your law expenses in the course of a year?—Very small indeed; the leases, which are prepared by the solicitors, are always paid by the tenants; it does not fall in any way upon the corporation; it is only now and then, when we buy an estate, and the title has to be examined, that the solicitor makes out his ordinary bill.

813. Have you a fixed solicitor to the corporation?—Yes.

JOHN CLUTTON, Esq, called in; and Examined.

814. *Chairman.*] YOU are, I believe, Surveyor to the Ecclesiastical Commissioners?—I am one of a firm of surveyors. *J. Clutton, Esq.*

815. Your firm has one of the divisions of the estates of the Ecclesiastical Commissioners, I believe?—We have.

816. The southern division?—Yes.

817. Have you any other business besides that of surveyor to the Ecclesiastical Commissioners?—We have an extensive general business.

818. Are you employed by the Government?—Yes.

819. What employment have you from the Government?—The firm do casual work for the War Office, and we have done work for other Government Departments.

820. Are you surveyors or receivers of any estates in any Government Department?—I am personally receiver for the Land Revenue of the Crown for a district in England.

821. What district is that?—The southern district, excepting Middlesex. I am simply surveyor; Mr. Gore is the Commissioner in charge of the Land Revenue.

822. What is the rental which you collect for the Crown?—I think by the last Parliamentary Return it is 86,000*l.* a year.

823. On what terms do you manage that?—Four per cent., including all the expenses of my office, and every other expense.

824. Does that include the audit expenses?—The tenants' dinners are charged separately.

825. Are your travelling expenses included?—Yes, everything.

826. And subordinate attendances?—Everything.

827. Mr. *Scourfield.*] Does that include stamps?—No; but they are only one penny now.

828. *Chairman.*] Have you the management of any forest?—No, I have certain woods within my charge, which are not forest woods, attached to the estates that I have the charge of, and upon those I receive 4 per cent. like the rest.

829. What is the amount of the audit expenses for collecting the 86,000*l.*?—They are very inconsiderable indeed. The cost of the tenants' dinner is limited to 8*s.* 6*d.* per head.

830. I ask you that, because I see an item of upwards of 900*l.* appears for the audit expenses of the estates which you managed for the Ecclesiastical Commissioners?—Not mine, I think.

831. But altogether?—Probably.

832. It is 1,050*l.* for this year, which is a considerable expense?—The income is very considerable. I think it is 320,000*l.*; you will bear in mind that many of those are tithe audits, in which there are hundreds of tithe payers, and the expense is, therefore, very moderate.

833. Then I will ask you why the audit expenses are to be so high?—From the immense number of persons from whom we have to collect the amounts.

834. Are the class of estates which you manage for the Government of much the same character as those which you manage for the Ecclesiastical Commissioners?—They are less scattered than the estates of the Commissioners.

835. Mr. *Bouverie.*] Is there as large a proportion of tithe property?—None at all.

836. As compared with ordinary landed estate, which is the most expensive in collection, tithe or land?—Tithe rent charges, where they are so much spread as they are in many of the parishes of the estates of the Commissioners, many of them cost us very considerably more than we receive for collection. We are forced to collect some of the small rents by local agents; we receive four per cent., and we pay more than that.

837. *Chairman.*] Do you think it would be a good thing for the Ecclesiastical Commissioners if they are so expensive to collect, to sell off much subdivided rent-charges?—In practice they are not so, because we collect them at the same price. I would advise the sale of those small rent-charges to the owners of the estates, as they make application for them, to convert those rent-charges into rent at a price equivalent.

838. Do you think that the Ecclesiastical Commissioners would gain much by selling off a great deal of their landed property?—They have sold all their small estates.

839. But they are bound under the Act of Parliament, whatever they sell, to buy other landed estates, are they not?—They are bound to find estates for the corporations of whom they have taken those properties previously, and our business has been very much to sell all the smaller unimprovable estates, purchasing those which we think are improvable and fit for the endowment of Church corporations. We never advise, as a rule, the purchase of small estates.

840. Mr. Alderman *Copeland.*] What commission do you charge on buying and selling?—It is included in the return; it comes to something less than half per cent.

841. *Chairman.*] The ordinary business of receiver and the business of surveyor are totally distinct?—Yes.

842. You include in your term the receiver's, some of that business which ordinarily is performed by the surveyor; that is to say, the management of the estates?—Just so.

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843. You are not simply receivers, but likewise managers?—Yes, we do every act necessary for managing receipt of rents and the general management of the whole property.

844. In fact, you are receivers and surveyors for that four per cent.?—We do everything up to delivering a perfect account into the hands of the Ecclesiastical Commissioners of all the property.

845. Except the audit expenses and five per cent. on the gross outlay for improvements?—Just so, but in our own case we get nothing by the five per cent. on drainage works. Our drainage works are done by a drainage engineer who gets the whole of my commission; the building works are not done in the same way.

846. Mr. Alderman *Copeland.*] Is there not a charge of 5*s.* an acre?—The Commissioners some time since thought it expedient to make it five per cent. instead of 5 *s.* which goes to the engineer.

847. *Chairman.*] Have you rendered an account of the amount received under the five per cent. charge?—Yes, it is all in the account.

848. With respect to the sum which is given for the augmentation of small livings, must that sum be invested by the Act of Parliament within a certain time?—I cannot answer your question.

849. Have not some of the estates of which you have the management been devoted by the Ecclesiastical Commissioners to the increase of small livings?—The income derived from it possibly, but the principal estates which we have purchased are for the re-endowment of Deans, and Chapters, and Bishops, under the Act of Parliament.

850. Do you transact any other business for the Government besides that which you have named?—I have stated before that we have been casually employed by several Government offices when they required surveyors.

851. In that case you were paid according to the work you did for the department, I suppose?—Yes, it is probably well known to many members of the Committee, that we have recently been purchasing for the Government some of the defence land with Mr. Hunt and Mr. Owen, of Portsmouth; but that was only casual; I hold no appointment.

852. Mr. *Bouverie.*] You were appointed the same as any other professional gentleman in the open market?—Yes.

853. *Chairman.*] You managed the estates of the Crown on about the same terms, or on exactly the same terms as those of the Ecclesiastical Commissioners?—On exactly the same terms.

854. Mr. *Bouverie.*] Although those terms are rather less remunerative to you, in consequence of the larger proportion of the tithe property which is held by the Ecclesiastical Commissioners?—It is so.

855. Sir *Henry Willoughby.*] Do you send in an annual account of your receipts?—Yes, in detail.

856. Is that done half-yearly or annually?—Half-yearly balance accounts and yearly rental accounts.

857. I suppose that in the office of the Ecclesiastical Commissioners your accounts have been audited during the whole of the time you have been employed?—I have no doubt of it; my accounts have been very clear and have been punctually delivered each year and audited, I believe.

858. Do you mean audited by some parties in the office of the Ecclesiastical Commissioners?—Yes.

859. Are you acquainted with that personally?—I only know that Mr. Arbuthnot is the auditor.

860. You know that there is a gentleman who audits the whole of the accounts?—Yes, and I know that my account undergoes an audit.

861. Mr. *Kinnaird.*] You know that that appointment proceeds from the Treasury?—Yes.

862. Sir *Henry Willoughby.*] Can you explain what is the nature of that audit by Mr. Arbuthnot, with respect to your accounts?—I know that every voucher is examined with the accounts.

863. Are your vouchers sent from your office to the office of the Ecclesiastical Commissioners?—Yes.

864. All the vouchers leave your office, and are sent to the office of the Ecclesiastical Commissioners?—They are.

865. And it is within your knowledge that the auditor appointed by the Treasury, Mr. Arbuthnot, audits your accounts in common with all the rest?—Yes.

866. That is within your own knowledge?—I know that queries come to us from the auditor, so I assume that it must be so.

867. Apart from that audit, what examination do your accounts undergo?—The accountant in the office examines them first, and then they go through the audit office; but the secretary would tell you better than I can.

868. Who is the accountant with whom you transact your business?—We have simply to do with the secretary.

869. You deliver your accounts to the secretary of the Ecclesiastical Commissioners?—Yes.

870. Is that Mr. Chalk?—Yes.

871. Therefore, Mr. Chalk is the gentleman who receives your accounts?—Yes.

872. Am I right in supposing that the whole kingdom is divided into two districts, one of which you superintend, and the other another gentleman?—Yes.

873. You deliver your accounts to the secretary of the Ecclesiastical Commissioners?—We do.

874. You transact your business, and settle the matter with Mr. Chalk?—The account settles itself, if there is no query upon it.

875. But who examines the account if it requires examination; is it some authority in the Ecclesiastical Commissioners Office?—No doubt.

876. Who is that authority?—I really cannot answer that.

877. Is the Committee to understand that you do not know by whom your accounts are examined?—I do not know.

878. By what authority your accounts are examined, you cannot say?—No, not at all; the accounts have been so accurately kept, that there are very few queries; but I know nothing about the internal arrangements of the office.

879. I understand you to say that you do not know who examines your accounts?—No; I really do not know.

880. But that certain queries are sent back to your office?—Yes.

881. By whom are those queries signed?—I cannot answer that question, I am sure.

882. Supposing that any question arose with respect to your accounts (as with any other voluminous accounts), in what shape would the query come to you?—It would come on a paper.

883. Mr. *Bouverie.*] Are the official letters signed

signed by the secretary or assistant secretary?—Certainly.

884. Lord *Robert Cecil.*] It all passes in the name of the secretary, I suppose? Everything is passed in the name of the secretary; I never get any paper otherwise than from the secretary.

885. Sir *Henry Willoughby.*] And your answer is addressed to the secretary, I presume?—Yes; in fact, everything I have is entirely in writing with the secretary, excepting that, of course, I see the Commissioners occasionally, to give explanations.

886. Mr. *Bouverie.*] Whenever the Commissioners want to consult you, they send for you, I suppose?—Yes.

887. Lord *Robert Cecil.*] Do you attend every Thursday?—No.

888. Mr. *Kinnaird.*] Do you consider the auditing of your accounts by a public auditor to be as effective and strict as that of any other accounts which you have to furnish?—Comparing them with Government accounts, the audits are equally severe and equally effective.

889. And more so than they would be in a private individual's hands?—A good deal more.

890. Mr. *Locke King.*] I do not understand how you know your accounts are audited; will you please explain?—Only by queries sent in to me, which is strong evidence that the accounts have been examined.

891. But I speak of auditing?—Yes; the auditor, Mr. Arbuthnot, has raised queries upon those accounts, and therefore I assume that he audits them.

892. Mr. Alderman *Copeland.*] With respect to the mode in which you collect your tithes and your small rent-charges, you do not attend yourself, but send a circular, appointing an audit day?—Yes.

893. Is that done once or twice a year?—Once or twice a year; we send notice to each tenant what he has to pay.

894. Are there a vast number of very small amounts?—A vast number.

895. And you think it would be desirable, on the part of the Ecclesiastical Commissioners, to sell those to the owners of the properties?—I would not offer them, but on persons applying for them I should sell them.

896. But I understood you to say that the collecting of those small amounts cost you rather more than your commission; therefore, would it not be desirable on the part of the Ecclesiastical Commissioners, for the purpose of saving expense, to sell those small tithe and rent-charges?—I am afraid that they would fetch so small a sum that I would not advise the Ecclesiastical Commissioners to put them into the market.

897. *Chairman.*] They bought them very advantageously?—Yes, they bought them well; in purchasing rent-charges we deduct the cost of collecting, so that in the purchase you get an allowance.

898. Lord *Robert Cecil.*] Have you purchased tithe rent-charges to any large extent?—Leasehold we have; no freehold.

899. Mr. Alderman *Copeland.*] Is it not notorious, that in Essex there are small tithe rent-charges fetching 36 years' purchase?—If you put them up in the market you would not get 18 years' purchase for them; I will undertake to say that, and, I think, we could supply you with a few at 36 years' purchase.

900. Lord *Robert Cecil.*] You get more from the people on whose estates they lie?—They would be merged and become rent; but as rent-charges they are liable to be split up at the will of the owners.

901. Mr. *Kinnaird.*] The bad ones sell at about 18 years' purchase; that is what you mean?—Yes; the very best will not fetch more than 25 years' purchase.

902. Mr. Alderman *Copeland.*] Would it not be very desirable to sell at 25 years' purchase rather than incur the cost of collection?—You get four per cent. for your money, and three per cent. in the funds; I do not see that that would be advisable.

903. With respect to the surveyors' charges; I understood you to say, that in purchasing estates your charge is about half per cent.?—Yes.

904. In an abstract of the agreement which I have before me, I observe an item as to the common fund, that the surveyors' charges amount to 4,634 *l.* 19 *s.* 11 *d.*; upon the episcopal lessees' account, 163 *l* 12 *s.* 7 *d.*; and upon the summary of the ecclesiastical chapters and commuted estate accounts, 4,641 *l.* Can you tell the Committee what proportion of that appertains to the southern part of England?—No, I cannot tell you. The returns have been made annually to Parliament.

905. *Chairman.*] How long have you managed these estates for the Crown?—I think my first appointment for the Crown was in 1849; I have been appointed several times.

906. But how long have you managed the estates for the Land Revenue Department?—Since 1849; but not all of them; I have been appointed from time to time.

907. Has there been any question before the present arrangement was entered into with you, of giving you a fixed salary, or of managing those estates by a fixed salaried agent?—If it had been offered to me, I should not have taken it; I can do better.

908. But was there any question of that kind?—No, never; it was well known that I should not take it.

909. Might I ask you, did you make the offer to them, or did they make the offer to you?—The offer was made to me.

910. How was that managed; did they apply to you when the office was vacant?—I was offered the appointment in every case.

911. And you have continued since 1849 on the same terms?—Yes; I was offered the first appointment by the present Lord Carlisle, who was then a Commissioner of Woods and Forests. I was then offered the next appointment by the present Duke of Somerset, and afterwards by Lord Aberdeen.

912. At that time the Commissionership of the Woods and Forests was not separated from that of the Land Revenue?—It was separated very soon after that period of 1849; I have never acted under a Board there.

913. But now it is under the separate management of one permanent Commissioner?—There are two Commissioners, one for Land Revenue, and one for Woods and Forests, and the revenue of Ireland and Scotland.

914. They do their business quite separately?—Quite.

915. You are only under one of the Commissioners?—Only under one of the Commissioners, except that I am employed occasionally by the other

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other in any work that may be required in the conversion of forest land into arable land.

916. But you are only responsible to one commissioner?—Yes, the Commissioner in charge of Her Majesty's Land Revenue.

917. Sir *Henry Willoughby.*] Mr. Gore?—Yes.

918. Mr. Howard is the Commissioner in charge of the Woods and Forests of the Scotch and Irish Revenue, is he not?—Yes.

919. *Chairman.*] In your management of the estate for the Commissioners, do you give a bond?—Yes.

920. To what amount?—I think it is 10,000 *l.*

921. Are you responsible for the rents which you collect?—Yes.

922. Are you responsible for any losses?—For the loss of money I am.

923. Suppose a cheque were dishonoured that a tenant gave you, are you responsible for the loss?—Yes, we are responsible to pay over the money received.

924. Mr. *Kinnaird.*] But how would it be if a tenant failed?—If a tenant fails, of course we are not responsible; if my banker fails, or if I lose money, I am of course responsible.

925. How often do you pay in the money?—Once a month, or oftener if there is a large sum. We keep no money in hand.

926. Mr. *Bouverie.*] Do you bank with the Bank of England?—No; we have banked with one house for 40 years.

927. *Chairman.*] The whole of the money is paid to the Commissioners on such a day twice a year?—No.

928. You are understood to pay it soon after you receive the rents?—Certainly; we do it whenever we get any large amount; we keep no money in hand.

929. Mr. *Bouverie.*] Did you convert Wichwood Forest?—Yes.

930. What was your professional charge for that?—Five per cent., I think.

931. Was that five per cent. on the outlay?—Yes, I think so.

932. Mr. Alderman *Copeland.*] What was the acreage?—Two thousand five hundred acres; I have converted three forests.

933. At what cost was Wichwood converted?—A cost of 25,000 *l.*; but I am speaking quite from recollection.

934. Mr. *Bouverie.*] Do you not act as receiver for some large private estates?—Yes, my firm has done so for the last century.

935. Is your professional charge much the same for a private estate?—It is more; and when we receive under the Court of Chancery we always get five per cent., and most of our commissions from private estates are five per cent.

936. If I were to ask you to be receiver for my estate, you would consider five per cent. a fair charge?—That depends on the size and circumstances of your estate.

937. *Chairman.*] Does it depend on the nature of the estate?—To some extent.

938. Mr. Alderman *Copeland.*] Was much timber taken down in Wichwood Forest?—A large quantity.

939. Which went far to reduce the cost, I suppose?—Yes, it was done very cheaply; it was a very successful transaction.

940. Do you recollect the quantity of timber sold?—I think there was 20,000 *l.* worth sold.

941. Mr. *Bouverie.*] Do you think that you could manage an estate of 6,000 *l.* a year for $2\frac{1}{2}$ per cent.?—It is no use your under-paying an agent; he does not do the work.

942. Mr. Alderman *Copeland.*] Do you know Northamptonshire?—Yes.

943. Do you know Weedon?—Yes.

944. Do you know that there is an estate there belonging to the Sons of the Clergy, amounting to 3,000 acres of land?—I know the district, but I do not know the estate.

945. There the surveyor gets 100 *l.* a year?—Then somebody else does the greater part of the work, I should think.

JAMES MURRAY DALE, Esq., called in; and Examined.

J. M. Dale, Esq.

946. *Chairman.*] I BELIEVE you are a Solicitor, practising in Gray's-inn?—I am.

947. You are one of the sons of Canon Dale, are you not?—I am.

948. Canon Dale was one of the Commissioners for the sub-division of parishes some years ago, was he not?—Yes.

949. Are you honorary solicitor to the Church Institution in Trafalgar-square, and also to the Association of Incumbents?—Yes; I am honorary solicitor to the Church Institution and honorary secretary to the Association of Incumbents of New Parishes and Districts.

950. Are you the author of "The Clergyman's Legal Hand-Book," that has gone through several editions?—Yes, three editions.

951. You have also written pamphlets on the law of the subdivision of parishes, and on the subject of church extension generally?—Yes.

952. Have you had your attention drawn very much to the subject of church-building and the operation of the New Parishes Acts?—Yes.

953. And are you frequently consulted by the clergy and others on this subject generally?—Yes, very often.

954. And you have corresponded with several hundreds of the clergy about it?—Yes, with a very large number indeed.

955. Have you had some experience of the working of the Ecclesiastical Commission, and of the Church-building and New Parishes Acts?—Yes; more particularly of late years.

956. Do you believe that an alteration in the law relating to church extension and the sub-division of parishes would greatly reduce the labours and difficulties of the present Commissioners?—Yes, very much so. I think that if that law was simplified in a few points, it would tend very greatly to relieve the Commissioners of much of the labour which they now have to undergo.

957. And would render their operations more efficient, and make them a more popular body, and lessen the expenses of the staff?—Undoubtedly.

958. Would you explain how, in your opinion, the law might be advantageously simplified?—A great portion of the labour which falls upon the Commissioners, in respect, at all events, of the Church-building and New Parishes Acts arises from the great difficulty and complication of the subject itself, and from the variety in the

the divisions of parishes which can be formed under the existing law, and from the fact that there are two separate sets of statutes which are inconsistent with each other. In fact, there are very few men now living who would, I think, venture to say that they thoroughly understand the subject; so that it is obvious that the Commissioners must have to expend a very large amount of labour upon it. In my opinion, that labour might be reduced in this way: if, instead of having, as we now have, seven or eight different classes of subdivisions of parishes (the differences being technical rather than substantial), the recommendations of the Subdivision of Parishes Commissioners were carried out, and all the divisions of parishes were reduced to one form, namely, that of new parishes, with nothing else but mere chapels of ease, I think the Commissioners would find their duties much more simple, and that the law would be more popular, and be much more extensively carried out. The present state of the law necessitates, I think, the employment of a large skilled staff, and that is necessarily a very expensive staff, and I believe that if the law was simplified, a comparatively small number of hands would accomplish a much larger amount of work.

959. I believe the Subdivision of Parishes Commissioners recommended that there should be only two divisions, did they not?—The Subdivision of Parishes Commissioners recommended that there should be no intermediate stage between complete independence, ecclesiastically, of the new division from the mother parish, and entire subordination; in other words, that there should only be constituted complete ecclesiastical parishes and chapels of ease.

960. And you think that if that recommendation were carried out, it would very much decrease the labour which is now thrown upon the Ecclesiastical Commissioners?—I think so; very much indeed.

961. Is it the fact that until lately the Ecclesiastical Commissioners did not act very much under Lord Blandford's Act?—When I first became actively interested in the subject, which, I think, was in the year 1857, I found that Lord Blandford's Act was almost ignored by the ecclesiastical authorities; no judicial construction had been put upon it, and they had not incorporated it into their system of administration.

962. Lord *Robert Cecil.*] When you say "ecclesiastical authorities," do you mean the Church Building Commissioners?—I mean all the ecclesiastical authorities, those at Doctors' Commons, the Bishops, and as far as my experience then extended, the Ecclesiastical Commissioners.

963. *Chairman.*] Did you obtain at that time any opinion on the subject?—Finding that there was so much difficulty (I was then representing the Association of Incumbents, which was established to establish and maintain the rights of incumbents under that Act)—finding, I say, that there was so much difficulty in obtaining a recognition of the rights of the new parishes under the Act, I drew up a case on their behalf, which was laid before Sir FitzRoy Kelly, Dr. Bayford, and Mr. Traill, who gave their opinion. That opinion was in favour of the independent ecclesiastical status of the new parishes under the Act. I had that opinion printed, and largely circulated it among the bishops and other ecclesiastical authorities, and the result was, I believe, that Lord Blandford's Act was much more freely administered than it had previously been.

964. The spirit and intention of that Act was to sweep away existing anomalies, was it not?—The Act was intended to convert all existing ecclesiastical divisions into separate and distinct ecclesiastical parishes; means were provided to enable the incumbents of divisions who had not the right of performing all the offices of the Church to acquire that right, and, having acquired that right, then upon the avoidance of the mother parish, those divisions became new parishes.

965. Have the Ecclesiastical Commissioners the power of enabling incumbents to perform all the offices of the Church?—They have the power under the Act, by an order authorising the incumbents to perform the offices of the Church, the fees being reserved until the avoidance of the mother parish.

966. And you think that, as a general rule, the incumbent should be allowed to perform all the offices of the Church?—I think he should be in all cases allowed to perform all the offices of the Church. The incumbents of all those divisions have the exclusive cure of souls. I believe that is the case in every instance, and I think they should, therefore, also have the right to perform all the offices of the Church.

967. Lord *Robert Cecil.*] What are the excluded offices?—In some instances they have the right to perform all the offices, except that of marriage; marriage is more generally excluded, because the marriage fees form a very large source of emolument, and of course the incumbents of the mother divisions are anxious to retain them.

968. Is there any other office which is excepted?—There are the burials.

969. On the same ground?—Not entirely. It often happens that the new divisions have no separate burial ground, but the right to perform the Burial Service is not necessary under Lord Blandford's Act to the conversion of a new division into a parish.

970. *Chairman.*] But do the Ecclesiastical Commissioners ever exercise the right of taking the fees from the mother church, and giving them to the incumbent of the new church?—Not under Lord Blandford's Act.

971. The fees are reserved until the next avoidance?—Yes, or until they are relinquished by the incumbent of the parent division.

972-3. Lord *Robert Cecil.*] Are there any other offices of the Church besides burial and marriage which are ever reserved?—I should think not, and I can conceive no reason why there should be; but I may mention that there are other laws which the Commissioners have more or less to do with, which I think might be consolidated with advantage.

974. *Chairman.*] Do you think it desirable that the Commissioners should alter their present system of setting out new districts?—I do; whether their powers are defective or not, I do not know, but the result of the present system in many cases is, that when a new district is carved out of an original parish, due attention is not paid to the proportions of rich and poor, and it is a great hardship that a fashionable suburb of a large parish should be severed from the old parish, as the rich are the people from whom the larger part of the subscriptions to the parochial charities would arise.

975. Are not great complaints made on this subject sometimes?—Yes, although sometimes unjustly. There was a letter in the "Times" the other day from Mr. Beresford Hope upon the subject,

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subject, in which he spoke very strongly; I think he was not quite correct in his arguments, and that he was in error in finding fault with the system itself, when the fault should be found with the way in which it is administered.

976. You think that the system is not administered quite as it should be?—I think so.

977. What plan do you think the Commissioners ought to adopt?—I think they should send some one to make inquiries and report to them, or else communicate with some disinterested person in the district, who would give them the information they would require for their guidance.

978. Do they not do that now?—No; at present notices go to the incumbent and to the patron of the original parish, but there are great difficulties in the way of due attention being given to their representations, because, supposing any alteration is found to be necessary in the boundaries of the new division, fresh notices have to be issued, and great delay and trouble ensue.

979. And that causes dissatisfaction?—Yes; and sometimes a person who wants to endow a new church becomes disheartened, and abandons the project altogether.

980. Do you think that that happens often?—I think it does, on that and other grounds.

981. Then you are of opinion that church extension is checked by this course of proceeding?—In many instances the difficulties are such that the project is abandoned in despair.

982. Are you of opinion that the existing powers of the Ecclesiastical Commissioners might with advantage be extended in some respects?—With great advantage.

983. Would that tend, in your opinion, to make the Commissioners a more popular body among the clergy?—Unquestionably.

984. In what respect would you wish to see the powers of the Ecclesiastical Commissioners increased?—The one respect which touches me in my relations with the association of incumbents most closely, is the difficulty that when the Commissioners have once fixed a scale of pew rents, and have once approved of the setting apart of a given portion of a church for free sittings, they cannot vary the scale or the proportions so fixed. So narrowly are their powers limited, that supposing that a church for which they have fixed a scale is enlarged (which frequently occurs) they have no power to alter the scale of the pew rents, or to re-adjust the proportion of free and rented sittings; of course, also, it frequently happens that, apart from the enlargement of a church, the circumstances of a locality change; one parish becomes poor, and another parish becomes rich, and in the former case it is obvious that the scale of pew rents should be lowered, while in the other case it should be raised; the proportion of free sittings, moreover, should be increased in the one case, and in the other case diminished.

985. Mr. *Kinnaird.*] Have not the bishops and churchwardens the power of varying the scale and the proportions?—I think not, alone; other consents are necessary. There is a power in the bishop and in the vestry to alter the scale of fees.

986. *Chairman.*] Do you think that the powers of the Ecclesiastical Commissioners might also be advantageously increased with respect to burial grounds?—Yes, a very great advantage would arise from that in many ways; at present there are facilities for acquiring additional burial grounds under the Church Building Acts, and those are provided for by means of rates. It would sometimes be much more economical, and more beneficial to a parish, to enlarge the existing burial ground, under the Church Building Acts, than to provide a new one under the Burial Acts, which is a very expensive matter, and takes a long time.

987. What is the objection to the present state of things?—Under the Burial Acts you can have a portion of ground unconsecrated, while under the Church Building Acts the whole of the ground must be consecrated; and even if you could obtain an adequate amount of additional ground under the Church Building Acts by a rate of 6 *d.* in the pound, while it would be 1 *s.* or 1 *s.* 6 *d.* under the Burial Acts, yet the injustice, or the supposed injustice, arising when a portion only of the parishioners, who all pay the rate, can have the benefit of the burial-ground, is an absolute bar to its being carried out.

988. Lord *Robert Cecil.*] Does that bar operate in many instances?—I think so, and it is difficult to know in how many, because when that difficulty occurs it is not a thing that is done, but a thing that is either attempted and defeated, or abandoned without effort.

989. Is it your impression that it is considered to operate as an injustice in districts other than those in which there are Baptists?—I do not know that it does; but unfortunately there is an organization existing, which we all know of, and whether the objection is substantial or ideal, it is made the most of, and an agitation is got up, and by that means the carrying out of the attempt is effectually prevented.

990. That ground of agitation is successfully used?—Yes.

991. *Chairman.*] Do you think that at present the Ecclesiastical Commissioners are too rigid in the exercise of some of their powers?—Yes; I know that great differences of opinion exist upon that subject; but what I have in my mind is in reference to the power of borrowing upon the security of pew-rents for the purpose of erecting new churches. It is quite obvious that it would give great facility for promoting the erection of new churches, and sometimes the completion of many more churches left unfinished, if a given proportion of the cost of the church could be borrowed upon the security of a given proportion of the pew-rents; not, of course, of the whole, for in no case should the incumbent be left to meet instalments of the cost by reason of any deficiency. I am satisfied, however, that if the Commissioners gave a fair scope to their powers with respect to the borrowing of money upon the security of a portion of the pew-rents, it would tend to promote church building, particularly in wealthy localities.

992. Lord *Robert Cecil.*] Will you state how much power the Ecclesiastical Commissioners now have?—I am not aware that there is any precise limit to it; but the discretion which they possess is, in my judgment, exercised too rigidly. The way it operates is this: they insist upon a stipend being, in the first place, assigned out of the pew-rents for the incumbent, so that there is, as it were, a preference in his favour, and of course there may be nothing above that amount; and probably where a new church is erected in an increasing locality, in the first two or three years there would be no surplus beyond the stipend of 250*l.*, which is, I believe, the Commissioners' present

present limit. Now, if a certain proportion of the pew-rents, for instance one-half, were made a security for the repayment of a loan (to be taken out in limited instalments), I think under those circumstances persons would be found ready to advance the money, because, under no circumstances can we conceive of there being no income at all; and, secondly, whilst under the present system, if the incumbent was content with the 250 *l.*, he would have no stimulus to raise more money, whereas, on the plan which I suggest, if he got only half of the pew-rents, he would have a continuing stimulus to raise more money until the debt was paid.

993. I suppose it would often happen that you might get one incumbent to take a new living during the first year after his incumbency for little or nothing?—I think there are many incumbents who, if they could secure the money advanced on the pew-rents, would easily procure it. I know persons myself, by whom I have been consulted upon the subject, who would do so. Dissenters who have unlimited scope for the borrowing of money, do in fact borrow very largely, and their chapels are largely built with borrowed money.

994. Do Dissenters at all build churches upon the joint stock principle, a great many people subscribing the money in consideration of seats being secured to them?—I believe they do in some instances. I believe they take something like debentures for their money, and then the interest is set against the rent.

995. In such cases do they allot a certain proportion of free sittings to the poor?—So far as I know, in dissenting chapels every sitting that can be let, is let; on the other hand, it is due to them to say, that every one entering their places of worship receives great attention, and is conducted to a seat if there is one vacant.

996. *Chairman.*] Do you think the Commissioners should protect those who act under their authority or with their sanction?—I think they should; I am not prepared to say that the Commissioners should become a litigating body; I think the less they engage in that sort of thing the better it would be for themselves and for the public; but where persons are acting with their sanction, I think they should protect them rather more than they do. I am not exactly finding fault with the Commissioners; they may, perhaps, consider that they are not at liberty to devote their funds to such purposes; but I may mention, in illustration of what I mean, one very hard case, namely, the Clerkenwell case.

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997. *Chairman.*] Will you state briefly the Clerkenwell case?—The history of the Clerkenwell case was shortly this: a plan was approved by the Commissioners for the erection of a new church in Clerkenwell; it was erected in a wide part of the street, and the chancel would have projected beyond the supposed line of fronts; the local Vestry Board in that parish, I need hardly say, is not composed very largely of churchmen; there was a very hostile feeling upon the subject; and although the vestry had sanctioned the projection of public-houses and shops in the narrow portion of the street, they resisted the erection of this church, because the chancel would have projected beyond the adjoining houses, those houses being quite back from the line of the street. I should state that none of the persons residing in the street objected to this church; it would have been a very beautiful structure, having been designed by Mr. Teulon, and would have been a very great improvement to the locality; but the vestry proceeded to pull down the chancel when it was constructed, and the incumbent found it necessary to take proceedings to restrain them. The site having been conveyed to the Commissioners, it was necessary to do that in the Commissioners' name. He obtained the use of their name, they being indemnified against legal expenses, but it was necessary that counsel should appear independently for them. Vice Chancellor Stuart granted an injunction to restrain the local Board from interfering, deciding that the Ecclesiastical Commissioners had co-equal authority with the Board of Works; the vestry, however, appealed to Lord Campbell, who, in consequence of some old statute of Geo. 3, which prohibited the projection beyond the line of fronts of any building (including a church) within a certain metropolitan area, on a mere dry legal ground, decided in favour of the appeal, though he expressed himself very strongly against the conduct of the vestry in interfering with the completion of the church; under these circumstances, a very large expenditure fell upon the incumbent, that is to say, upon the funds of the church.

998. Were the Commissioners appealed to in that case?—Yes; but they did not consider that they had any funds which were applicable to such a purpose, although I think they might, and should, have made a grant.

Lunæ, 8° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.	Mr. Newdegate.
Lord Robert Cecil.	Mr. Scourfield.
Mr. Alderman Copeland.	Mr. H. D. Seymour.
Mr. Fenwick.	Mr. Tite.
Mr. Hunt.	Mr. Walpole.
Mr. Kinnaird.	Sir Henry Willoughby.

HENRY DANBY SEYMOUR, Esq., IN THE CHAIR.

JAMES MURRAY DALE, Esq.; further Examined.

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999. *Chairman.*] YOU said, at your last examination, that you thought the Commissioners were too rigid in the exercise of their powers?—I was referring, then, I think, to their powers under Lord Blandford's Act. In one particular instance I think they are too rigid, and it is very detrimental to the interests of the Church. I might shortly explain it thus: under the Peel Act it is provided that on the constitution of a district there shall be an endowment of 100*l.* a-year at least, and that, upon the church being consecrated for that district (when it becomes a parish), there shall be an endowment of 150*l.* But that Act provided a special fund for the purpose of forming these endowments, and that Act did not contemplate pew rents as a source of income for the minister. When Lord Blandford's Act was passed, that Act created no special fund for the purpose of endowing districts; but it did contemplate pew rents as a source of income for the incumbent, and it also expressly provided that the Commissioners might constitute districts without requiring the endowment which was stipulated for by the Peel Act, in those cases in which they might see reason to expect an adequate maintenance from other sources. The practice of the Commissioners, however, as far as my experience extends, has been, that ever since Lord Blandford's Act they insist upon an endowment of 100*l.* a-year at least. Now, an endowment of 100*l.* a-year is equivalent to a capital sum of several thousand pounds, a sum which in many cases is quite sufficient to build a church; and in the cases of churches built under that Act, I believe that the pew rents would, as a rule, provide a sufficient maintenance for the incumbent without any endowment at all; the effect of course, is, that many persons are deterred either from erecting churches or, at all events, from proceeding under the provisions of Lord Blandford's Act, which are more beneficial than those of any other Act which has been passed relating to church extension.

1000. Do you think that the Commissioners should protect those who act under their authority, or with their sanction?—I think that they should; I instanced a case the other day, namely, the case in Clerkenwell, but I have another in my mind, the St. Pancras case; I think that that is a case in which the Commissioners should exercise what influence they possess in Parliament to rectify a very grievous state of things. The late Commissioners, having taken the advice of the then Attorney and Solicitor-General, issued an Order in Council, constituting certain district chapelries, which were assigned to three chapels of ease in St. Pancras. In the parish of St. Pancras there was prevailing a local Act, which provided that these three chapels of ease should be chapels of ease for ever; and I believe that under advice, the then Commissioners thought that they had power, notwithstanding the local Act, to constitute these districts; they did not, however, confer any power upon the incumbents to perform the offices of the Church, at all events not the office of marriage, because the local Act prohibited marriages being solemnized in those chapels. When the present Commissioners came into power, they, under the 11th section of Lord Blandford's Act, which overrides local Acts, made orders authorising the incumbents of these three chapels which had districts attached to them to perform the offices of the Church. Thereupon, under Lord Blandford's Act, those districts would have become new parishes. A question arose between the vicar of St. Pancras, as the incumbent of the mother parish, and the incumbents of these several divisions as to the rights of the latter incumbents exclusively to marry their own parishioners, or whether those parishioners could still resort to the Mother Church. That was made the subject of a friendly suit, and Vice-Chancellor Page Wood decided that the Orders in Council in question were *ultra vires*, and therefore absolutely void. The effect of that state of things is this, that these three churches are still chapels of ease; the districts were never lawfully constituted, and inasmuch as all the three incumbents of those three churches came into legal possession, by means of exchanges, that is to say, it was considered that the acceptance of those churches, they being benefices, avoided the benefices which the incumbents accepting them previously held, there is this egregious anomaly existing, that in point of fact the incumbent of one of these three churches in St. Pancras, is at the present moment rector of a church in the city which is now being served by another rector. That is a case in which I thought that the Commissioners might be legitimately called upon to exercise what influence they have, so as to get these Orders in Council rendered valid, because

because not only is the position of the several incumbents at stake, but as marriages have been performed in these churches, the provision of the local Act, which says that no marriages shall ever be performed in these churches, would go far to render those marriages bad; I do not positively say that that would be the result, but it would go very far to have that effect.

1001. Then Sir William Page Wood, as Vice-Chancellor, gave a contrary decision to the advice which he had given as Solicitor General?—If the submission of the Orders in Council to the officers of the Crown was anything more than a matter of form, that would be the result, namely, that he, as Judge, upset the opinion which he had given as Solicitor General. In fact, I believe that the Orders in Council are scarcely ever investigated with any degree of care on the part of the officers of the Crown. I believe that it is a mere form, which might be very safely dispensed with.

1002. Do you think that there is any advantage in keeping these Orders in Council?—I do not know that there is. It is true that when you perform such a solemn act as the subdivision of a parish, which takes away parishioners from their original parish, there ought to be some solemnity of form observed; but there is a good deal of delay occasioned by these Orders in Council, and there is some expense naturally incident to their being laid before the officers of the Crown, which expense, as in the St. Pancras case, is perfectly useless.

1003. Then in this case the parishioners had to pay for the invalidity of an Order in Council which had been obtained by the Ecclesiastical Commissioners?—The Order in Council in this case was not issued by the Ecclesiastical Commissioners, but by their predecessors; but the former acted upon it to the extent of issuing orders authorising the incumbents to perform the offices of the church, which, of course, they would not have done except upon the assumption that the Order in Council was valid.

1004. Would you instance any gross hardship in the Clerkenwell case?—Yes. That, I think, I referred to on my previous examination; it was a question of the chancel projecting.

1005. You think that the Commissioners might exercise compulsory power in aid of voluntary action, do you not?—I think so. They have certain powers under the Church Building Acts, those powers having been transferred to them at the same time as Lord Blandford's Act was passed; those powers to a certain extent, I think, should now be exercised. So far as they enable the Commissioners to compel a parish to provide a site for a church or churchyard, I certainly would not advocate their being exercised, at all events, in these times. But where a parish is willing to provide a site for a church or for a churchyard, or to enlarge the one or the other, and by reason of the disability of some person to convey that site, or by reason of the unwillingness of the owner to convey it, there is a difficulty there. I think that the Commissioners might very beneficially step in to aid local action; but not, of course, to compel local action.

1006. Do they now refuse to act upon these powers in any way?—I believe that they refuse to act upon these powers in any way whatever; they are treated as a dead letter.

1007. Would you extend the Commissioners' powers to transfer the patronage of existing churches, if in official gift, and under a certain annual value, in consideration of augmentation, and without the necessity of any consent, except that of the Commissioners, the official patronage being a public trust and not private property; but would you give the option to such patron to augment himself?—Decidedly; the Commissioners have now power to transfer the patronage out of official gift, but they cannot do so in perpetuity by Lord Blandford's Act, except with certain consents which it is almost impossible to obtain. In cases like that where the patronage of a new church has been given to the incumbent of the mother church as such incumbent, and not by reason of a private endowment which he has made; and where he has a district, and where the income, as in the case of all those Peel parishes, is very small, only about 150*l.* a year, I think that the Commissioners should have power to transfer that patronage in perpetuity without the consent of the patron, simply giving him notice that unless he himself augments to a given amount, the patronage will be transferred to another person who is willing to do so.

1008. Would you render void Orders in Council valid?—Yes, I have alluded to that point in the St. Pancras case.

1009. Would you give power to endow additional curates in any parish or place?—Yes; I think that it would render the Commissioners a more popular body than they now are, or are likely to be, because there is a very strong feeling in some quarters against dividing parishes; some persons are very strongly opposed to it, and very greatly prefer the erection of chapels of ease. Private individuals are very reluctant to contribute to the erection of a chapel of ease which is to be served by the incumbent of the mother church in the ordinary way, for he may at any time take it into his own hands and serve it himself, or by a curate of his own nomination. But if those chapels could be endowed with a stipend for a separate and additional curate, I think that it would tend to encourage the erection of such chapels by private persons.

1010. As to the annual returns furnished by the Commissioners of their proceedings under the Church Building and New Parishes Act, is there a defect in their recent returns which omit the divisions formed by them under the former Church Building Acts since the powers were transferred to them from the old Commissioners?—Yes; those returns are defective in this way, and the defect is important: one return shows all the divisions of parishes constituted by the late Commissioners, the Church Commissioners; the other return shows all the divisions of parishes constituted by the Ecclesiastical Commissioners under the New Parishes Act; but I think that it would be found, if these returns were made complete, that the Commissioners have been acting quite as freely, if not more freely, under the powers transferred to them from the Church Commissioners than they have under their own Acts. For instance, I think that it would be found that they have created quite as many district chapelries as they have Peel and new parishes. I should not be surprised to find that they have created more, and that bears upon the remark which I made before, namely, that the requirement of an endowment tends to impede the constitution of new parishes under Lord Blandford's Act.

1011. In the case of the gifts of sites, do you think

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think that no investigation of title is necessary?—I think that none is requisite; but I think it right that the Commissioners should have some sort of guarantee of the title; and I am bound to say, that as regards the action of the Commissioners within the last year or two, they have been extremely liberal in that respect; they content themselves with what we term a certified abstract, the abstract of the title being certified by a respectable solicitor, and at present the expenses are small; but complaints were, not long ago, exceedingly loud upon the subject of the difficulties thrown in the way of persons who wished to give a site for a church, and I think that it would be desirable that the Commissioners should have an express power to waive such an investigation as that except in special instances, and that it should almost be a moral duty upon them so to do.

1012. Do you think, as a solicitor, that it would lead to litigation, or to any bad effects, if they had that power?—No, I am quite satisfied that it would not; I think that, in the case of purchases, of course there ought to be an investigation to guard against fraud, &c., but where a person comes forward to give a site, I cannot conceive that the gift should be looked in the mouth, as if it came from a suspicious quarter.

1013. Mr. *Hunt.*] But the Commissioners have the power now to waive an examination of the title, have they not?—It is a matter of absolute discretion with them; they might change their policy to-morrow, and there is no control over them; I think that a provision on that subject might be inserted in the Bill which is now in progress.

1014. What provision could you insert in the Bill, which would not leave it absolutely in their discretion?—When an express power is given to a body like that, although without absolutely amounting to compulsion, they would still have to give a reason for not exercising it; a person would *primâ facie* have a right to go and say, "Here is my piece of land; I am ready to give it; it is your duty to take it, without putting me to the expense of investigation," and the onus would rest upon them to say, in a particular case, why they wished to make an examination into the title.

1015. *Chairman.*] Do you think that the expenses are high in the investigation of church sites, even with a certified abstract of title?—I do not think that they are sufficiently high to be any real impediment now, supposing that the existing practice is continued; but it is fair to say that, I think, the present practice has originated from a degree of external pressure which has been brought to bear.

1016. You think that the practice has been lately altered?—Yes; my experience of late has been that, very likely, persons willing to give sites, may have been put to very little expense; but it was not so a short time ago.

1017. From your experience, what do you think would be the average expense?—I should think that it would vary between 5*l.*, and 10*l.*

1018. Even with a certified title?—Yes.

1019. Do you think that the Commissioners should be the central body to which all churchmen should look, and be entitled to resort for advice and assistance in furthering church building, and the extension of the parochial system. Do you consider that those two objects should be the leading objects of the Commission?—Most certainly; and I think that the Commission should be constituted with a view to carrying that out.

1020. Was such the intention in originally devising the Commission?—I think that it must have been, and also in transferring the powers of the late Commissioners to the present Commissioners.

1021. You mean the late Church Building Commisssioners?—Yes; they were exceedingly accessible; they gave advice very freely, and were a very popular body, as far as my experience goes.

1022. Do you think that the Ecclesiastical Commissioners are as accessible as the old Church Building Commissioners?—No, they are not; and I do not think it is possible that they should be so accessible as they are at present constituted.

1023. Do you think that the present constitution of the Commission deprives it of a considerable amount of public confidence?—Speaking from my own experience, I think that it has deprived it of any confidence whatever; I never yet found a person who spoke in the slightest degree favourably of the Ecclesiastical Commission as it is now constituted, and I have communicated with clergymen by the hundred, and with members of my own profession and members of the bar by the score, besides having come in contact with a great many laymen interested in church matters, and the opinion is unanimous amongst them; I never heard any but one opinion, and that was unfavourable to the Commission, by reason of the way in which it is constituted; it is an unwieldy and unworkable body, and the result of that is, that it is almost an unworking body.

1024. Do you think that there is not a sufficient legal element in its composition?—I do not think that any element is sufficiently practical in its constitution; I think that the legal element is perhaps the most important, but at present there is no individual responsibility upon any of its members, whether legal or ecclesiastical; moreover, such a large body as that is necessarily fluctuating. Some of the Commissioners never attend at all; some attend at rare intervals, and the result is, that you never have the continuous action of any given number of minds, however small. The necessary result of that is, that the labour falls entirely upon the secretary and the staff. It also results that the secretary, instead of being guided by the Commission, has to guide them. The present secretary, being a man of signal ability, is quite equal to the emergency; but the final result is, that the present secretary is, in fact, the Commission.

1025. Lord *Robert Cecil.*] That is the general opinion?—That is the general opinion.

1026. *Chairman.*] Would you say that it is the universal opinion, as far as you have had the means of ascertaining it?—Unquestionably it is so; I never heard any other opinion upon the subject.

1027. Do you think the weak point in the constitution to be that the secretary has to do all the business of the Commission, the Church Estates Commissioners being gentlemen of high position, and their time being so much occupied that they cannot give the continuous attention to the work of the Commission which is requisite?—I think that they cannot, and that they do not. I should like to say a few words with reference to the legal element, because I regard that as being

being the most important; as a rule, legal men are men of business.

1028. Does the legislature appear to have considered the legal element important by placing several of the judges on theCommission?—I infer, from their selecting such high legal functionaries for that office, that they must have thought that element of very great importance, but that, I think, was also one great defect in the mode in which the Commission was constituted. These judges have functions which entirely absorb their time, and they therefore do not take any part in the proceedings of the Commission; even if they did there would be this manifest objection, namely, that it would frequently happen that they, as Commissioners, would have to decide points which might afterwards come before them in their judicial capacity. That would put them in an unpleasant position. If they were judges of the inferior courts, or puisne judges of the superior courts, the inconvenience would not be so great, but being chiefs of their respective courts, it is very difficult for a chief to absent himself, simply because he has had a point before him in another form; it is very inconvenient for the chief of a court to be absent. In fact, the legal element as it is now inserted in the Commission, is perfectly useless; it is a purely ornamental feature.

1029. Mr. *Hunt.*] Is there not the same liability of such a question coming before a puisne judge as before a chief judge?—A puisne judge can absent himself; his absence on such an occasion is not so inconvenient to public business as the absence of the chief.

1030. *Chairman.*] May not the judges have to decide points as judges upon which they have already given a decision on the Ecclesiastical Commission?—Unquestionably; and that is one ground which is brought forward as a reason why the judges should not constitute the legal element on this Commission.

1031. Do you think that the legal element should be made more practically efficient?—Decidedly; I think that the present Commission should be altered in this way: I think that the administration of the Church Building Acts, and the New Parishes Acts, and matters of that character, which require a great deal of legal ability properly to perform them, should be entrusted to a new department.

1032. You are aware that the chief business of the Commission is transacted by a body called the Estates' Committee, composed of the three Church Estates Commissioners who are permanently appointed, and two of whom are salaried, and two members from the general body of the Commissioners who are annually chosen to be added to them?—I believe so.

1033. You are aware that Parliament has, by the Act of 1850, given to them, exclusively, the greater portion of the business of the Commission?—Yes.

1034. Has your attention been at all turned to the constitution of the Charity Commission?—Yes; I have frequently transacted business with them.

1035. Are you aware that the Charity Commissioners are three barristers of high standing?—I am.

1036. Two of whom are Queen's counsel?—Yes.

1037. And the chairman is a barrister of high standing although not a Queen's counsel?—Yes.

1038. They are bound to give their exclusive attention to the business of the Charity Commission, are they not?—They are.

1039. Do you consider that the Commissioners in that case, discharge, generally, the duties which are discharged by the Secretary of the Ecclesiastical Commissioners?—Exactly so; if you wish to transact business with the Charity Commissioners, you see one of the Commissioners himself; you find him well informed on the subject which you wish to inquire about, and he puts you upon the track immediately; you do not see the secretary.

1040. Do you think that you can ever have the affairs of so great a body as the Ecclesiastical Commission satisfactorily transacted, until you have salaried officers who shall be bound to give their whole time to the Commission?—I think not; I think that you require a comparatively small number of men whose duty it should be to attend, and who should attend, and who should be accessible every day, and in fact all day, to the public who seek information upon church matters. By "church matters," I mean church extension.

1041. In the case of the Charity Commission, the secretary is not generally looked up to as that all-important officer which the secretary of the Ecclesiastical Commission is?—Certainly not. As compared with the secretary of the Ecclesiastical Commission, he is almost a nonentity; not that he is a nonentity in fact, for he discharges the duties of his office to the full; but by reason of circumstances, he has not the same power as the secretary to the Ecclesiastical Commission.

1042. Do you think that this point of the secretary of the Ecclesiastical Commission virtually discharging all the duties of the Commission, is the point which is most generally complained of by the public?—I think that it is; I think that the position which the present secretary holds involves him in such an enormous amount of labour, that it would be impossible for him to discharge his duties as he now holds his office to the satisfaction of the public.

1043. Do you think that the duties of the Church Estates' Commissioners can ever be satisfactorily discharged until there are paid members, who are bound to give the whole of their time to the business of the Commission?—I think not, if by "the duties of the Church Estates' Commissioners," you mean their duties as they now discharge them.

1044. I mean as they are at present?—I think not.

1045. Do you think that the business of the Commission should be divided into two departments?—I do, most certainly.

1046. Do you think that the management of the estates should be separated from the distribution of the surplus?—I do, most decidedly.

1047. Do you think that that would have a good effect, as the one body in that case would be a check upon the other?—Quite so. It would be a check, and it would bring a degree of pressure to bear, so that, I think, we should have the estates administered with greater advantage for the purpose of the endowment of poor livings, and a variety of other purposes.

1048. In that case, the surplus from the management of the estates would be paid over to another department whose business it should be to distribute it, would it not?—Whether it should be paid over or not, would be a matter of detail; but the distributing body should call upon the

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other body for the money which it required, and by that means the distributing body, having a demand upon it always greater than the supply, would consequently bring a corresponding pressure to bear upon the estate department; the money making department would be constantly strained by the money distributing department.

1049. Do you think that it would be found generally acceptable to the public to have a separate department for church building and the division of parishes?—Unquestionably.

1050. And, in fact, all those portions of the duties of the Ecclesiastical commission, which relate to the distribution of the surplus, and all duties under the Church Building and New Parishes Acts?—Unquestionably.

1051. Is that an idea which many persons have expressed among the clergy?—They have expressed it to me more generally in this way: they express regret that the powers of the Church Commissioners were transferred to the present Commissioners, and they wish that the reverse had been the case, namely, that the powers of the present Commissioners under the New Parishes Acts had been transferred to the old commission, and that that commission had been kept alive.

1052. I understand you to say that you find no fault with the officers of the commission, but only with the constitution of the governing body of the commission itself?—Only with the constitution. I find no fault whatever with the present staff. I believe that they are most able men, and I myself have always received the greatest amount of attention and courtesy from them.

1053. But you think that the present Commissioners have too much to do?—They have too much to do; and they have too many things to do.

1054. And you think that there should be a division of labour among them?—Yes; it is the variety as well as the vastness of the work which they have to do, which I think renders a division of labour so important.

1055. You would, I presume, have the same body of Commissioners to manage both departments?—Yes. I think that the new department should be directly responsible to the commission in its aggregate capacity; but I think that it should have a totally independent secretary, who should have no duties in common with the other.

1056. Do you think that that would render it more accessible?—I am satisfied that it would be more accessible; it would be a much more useful body, and one great advantage would be that persons who were seeking to effect the subdivision of populous parishes, or to build new churches, or to effect any other object contemplated by the Church Building Acts, or New Parishes Acts, would get better advice, they would meet with officers who had time at their disposal for the purpose, and whose duty it was to tell them what they were to do, and how they were to do it; in fact, to help them in accomplishing their object; whereas now, as a rule, applicants are left to their own legal advisers, and it is no disparagement to my own branch of the profession or to the other branch of the profession to say, that there is not one man in a thousand who understands anything at all upon this particular branch of the law; consequently great expense is occasioned, and difficulties are found to exist, and advice is given which leads into greater difficulties still, because it is very often erroneous; whereas, on the other hand, the body which I propose, a distinct body, would lead to uniformity of action; and not only so, but I think that it would accomplish this other very beneficial result. I believe that the powers which the present law affords for building churches and dividing parishes would be much more extensively known. At present, it is lamentable to see the ignorance of the public generally upon this subject. I seldom am consulted by a person who is at all aware of the facilities which he possesses for building a church.

1057. Are you aware that the first question which is now asked of an incumbent when he applies to the Ecclesiastical Commissioners, is as to which Act of the Church Building and New Parishes Acts he wishes to proceed under?—Yes, that I believe is the first question.

1058. Does that at once frighten the poor clergyman?—It is a question which it is simply impossible for him to answer; he wants to know what Act he ought to go under. I apprehend that that is the advice which he should get.

1059. Then applicants are driven to their own legal advisers, are they not?—Yes; and all those difficulties which I have mentioned ensue.

1060. And those legal advisers are generally very ill-informed upon the subject?—It is simply impossible that they should be well-informed, if they have any independent practice of their own. Unless circumstances compel any man's attention specially to this branch of legislation it is simply impossible thut he should be well informed upon it.

1061. Do you think that this, as a matter of fact, does considerably check church extension?—Unquestionably it does, because one man who has encountered difficulties talks of them to a great many others; as a rule, a man who is interested in church extension has many friends who have a similar interest.

1062. Do you think, therefore, that the present mode of conducting the business of the Ecclesiastical Commission does check the extension of the parochial system throughout England?—I think there can be no doubt that it does so. I cannot see how it can be otherwise.

1063. Do you think that such a division as you have suggested would produce uniformity of action under the various acts?—Certainly it would; and I think that it would have another advantage; I think that it would lessen the expense of the staff very greatly. I do not think that the same number of skilled hands would be requisite if there was, as I conceive very desirable in this new department, an experienced legal member.

1064. Have you any definite ideas as to the description of persons of whom the Ecclesiastical Commission should consist?—To my mind three most important elements are necessary; whether or not others are requisite I am not prepared to say. The first and most important element, I think, is the legal element, because, having regard to the subject to be dealt with, a legal mind is essential.

1065. Then, you think that there should be either one or more legal gentlemen of experience to conduct the affairs of the Commission?—Yes; I think, for instance, that the legal member should be a barrister in full practice, and who is conversant with this particular subject; but at all events one who would be able, by devoting himself to it, to give his attention to it with practical benefit.

1066. Are

1066. Are you aware that two of the present Commissioners are paid 1,000*l.* a-year each?—Yes.

1067. You would not get legal gentlemen of the standing of the Charity Commissioners for 1,000*l.* a-year each?—I should think not.

1068. Then this proposal of yours would necessitate a greater expense in managing the Commission, would it not?—I am not so sure of that; I think that the expense of the staff would be lessened in the same ratio at least.

1069. Mr. *Hunt.*] You mean that the Commissioners would do a great deal of work which the staff now does?—Yes.

1070. *Chairman.*] Then you think that you would be able to reduce the staff?—Most certainly.

1071. And you think, that although you would have to pay more to these Commissioners who gave their whole attention to the business, still it would be more economical?—Yes; in this way: not that I think that the number of hands employed would be much diminished; possibly, they might be largely increased, as the business of the Commission became extended, but the number of skilled hands requisite would be very much less.

1072. Do you think that the business under the Church Building Acts, which would be created, might be very much diminished and simplified, compared with what it is at present?—Yes; and the expenses of the staff would be reduced accordingly.

1073. Would the consolidation which is now before Parliament very much reduce those duties, if carried out?—Very much, indeed; the law would be simplified to such an extent that the legal difficulties, which are really the great difficulties at present, would be almost annihilated.

1074. And the intricacies of detail would also be very much diminished?—Very much so, because the process would be the same in every case, supposing that that Bill should pass into law in a simple form.

1075. You mentioned that the reformed constitution as you would propose of the Ecclesiastical Commission, should comprehend a legal member; are there any other elements which you think ought to be introduced into it?—Another element which I think ought to be introduced into it, is that of the parochial clergy; I think that one of its members should be a beneficed clergyman, who has had large experience in church building.

1076. Would you propose to pay him?—I should think that he ought to have some remuneration, but it would not be necessary that he should have it to the same extent as the legal member. I do not think that his attendance would be necessary so constantly as that of the legal member, and I think that he might hold some sinecure preferment in the Church.

1077. Would you wish him to be on the Commission to represent the general ideas of the clergy?—Certainly; he should be one who has seen the effect of what the Commissioners do—its good effects and its bad effects—in actual practice.

1078. Would you propose to put him there for life, or for four or five years?—I have not considered that subject; possibly it would work its own cure; a man of the stamp that I should hope would be selected, would probably rise higher in the church.

1079. Are there any other elements which you would wish to see added to the Commission?—I think that one member should be a layman; not a member of the legal profession, but a layman who had also devoted his mind, and possibly his means, to church extension. There are many such who could give their whole time and attention to this subject, and to whom remuneration would not be so much an object, although there should be remuneration so as to carry with it a corresponding duty.

1080. Do you mean by that, some gentleman like Mr. Hoare or Mr. Beresford Hope, who has taken a great interest in church extension and church building?—Yes, a gentleman of that description; I, of course, do not know that either of those gentlemen would be willing to serve on such a commission, but that is the class of individuals that I had in my eye.

1081. Do you think that a re-constituted commission of this sort would lead to a more general acquaintance among the public with the facilities for church extension, and that more churches would be built in consequence?—Certainly; I think that, instead of viewing it as they now do as a matter almost of impossibility, or as one, at all events, surrounded with difficulties, they would find that it was a very simple process indeed; in fact, it would result in this, that if they could only get the consent of the Bishop, the machinery of carrying the matter into effect would be transacted by the Commissioners themselves, and all that benevolent individuals would have to do would be to find the money.

1082. Do you think that if there was a new department for the church building, the secretary should be a person intimately acquainted with the law, or a lawyer, so as to be able to give applicants information upon the subject, and to save the expenses of legal advice?—I think that he should, because I am perfectly satisfied that whatever legal element you may have on the Commission itself, still there will be many matters of detail which will require a legal mind.

1083. You would wish to see a secretary like Mr. Beechcroft, who was, I believe, himself intimately acquainted with the Church Building Acts?—Yes; no man so well.

1084. Is he not said to have saved applicants a vast deal of trouble of expense?—Yes; he was a most valuable officer.

1085. As to the solicitorship of the Commission, do you think that you might obtain the services of a first-rate man at a moderate salary, if he had the liberty to practice, and a certain sum allowed him for office expenses?—Yes, I think that there is no doubt about it. Of course, if you wish to get a first-rate man, you must give a liberal salary; but the office of Solicitor to the Commission, whether salaried or not, necessarily leads to a great deal of other practice, both in connexion with the work of the Commission and by reason of the status which it confers.

1086. Do you think that the Solicitor to the Commission should be a salaried officer the same as the solicitor to other public bodies?—I think so; and unless the salary was very high indeed, or comparatively high, I think that he should have liberty to practice; I think that that would be found to be a very great inducement.

1087. What salary do you call "very high indeed"?—Are you speaking of the salary without liberty to practice?

1088. Yes?—It certainly would not be less than 2,000*l.* a year.

1089. That

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1089. That you would call "very high indeed"?—No, I should not call it very high indeed; I should call it liberal.

1090. Would you call 3,000*l.* a year "very high indeed"?—I should.

1091. Is that more or less than is now paid to the solicitors of the Commission?—Of that I can only judge from the tables appended to the First Report of this Committee.

1092. Have you looked at those tables?—I have just looked at them; I have not gone into the matter very carefully, but the amount there, certainly seems to be very large. Of course I am not conversant with the extent of business which passes through those gentlemen's hands.

1093. Would the 3,000*l.* a year include the office expenses?—No; the way that I should put it would be this: in either case, a certain sum for the office expenses should be allowed. If there was liberty to practice, I think that from 1,000*l.* to 1,500*l.* a year would command an able man; if there was not liberty to practice, then I think that the salary would have to range from 2,000*l.* to 3,000*l.* a year, say 2,500*l.*

1094. Exclusive of office expenses?—Yes.

1095. At what would you put down the office expenses?—That would depend upon whether the law was somewhat simplified, as compared with what it now is. I can easily understand that, as the law now is, the staff of the solicitor to the Commission would have to be somewhat large, because the solicitor could not do all the work himself; and it is of that character, that he must have able men to do it; possibly men who are themselves admitted solicitors; but if the law was somewhat simplified, as it is proposed to simplify it, I think that the staff would not necessitate an expenditure beyond 500*l.*; this, however, is of course conjecture. I am not sufficiently acquainted with the work which the Commissioners' solicitors have heretofore done.

1096. Do you think it a good plan to have two firms of solicitors to the Commissioners?—I think that if the labour was divided in the way that I suggest, it would then be highly desirable that there should be two solicitors, one to the Estate Department, and the other to the Church Building Act Department.

1097. Am I to understand you that the 2,000*l.* or 1,500*l.* a year, which you would propose, would be only for the solicitor to the Church Building Department?—I think so. I do not think that you could get the work efficiently transacted for less than that.

1098. That would necessitate another solicitor for the Estates' Department, would it not?—Yes, but he might be paid in a similar way. I think it would be found that that would be a very material reduction of the present state of expenditure, speaking off-hand.

1099. You do not think that the duties of the two departments could be undertaken by one man?—I think that they could. But it is a question in my mind whether it would be desirable if the departments were divided. It is a very large subject, and it requires a great deal more thought than I have been able to devote to it, and I am not sufficiently conversant with the details of the work to speak decidedly upon it.

1100. But are you decidedly of opinion that the solicitor should be a salaried officer, and not paid by the business which he has to do?—I think he should. I do not wish to say anything at all in disparagement of the present solicitors to the Commissioners; no men stand higher in the profession; but I do think that upon public and general grounds it is better that an officer of that character should have an interest to do his work as quickly as possible, and to reduce it to the smallest possible focus.

1101. I may ask you whether you have heard complaints that the working expenses of the Ecclesiastical Commission are extremely high?—I have heard very general complaints. Persons looking at the sum totals are naturally alarmed at them; but none, except those who have minutely scrutinised those items, would be able to form a safe judgment upon the subject. Still, I am entirely of opinion myself that the legal expenses may be very materially reduced.

1102. Mr. *Hunt.*] I suppose that the consolidation and amendment of the Church Building Acts would, in itself, lessen the legal expenses very greatly?—If the consolidation is carried out to its fullest extent it will sweep away a vast portion of the labour which the Commissioners at present have.

1103. I suppose that the legal expenses are very much increased by the complication of the Acts?—Very much indeed, as these Returns show. We have here several classes of divisons of parishes; there are some seven or eight; they are all distinct in their legal characteristics.

1104. *Chairman.*] And you think that those might be greatly reduced?—I think they might all be reduced to one class of division with great advantage to the Church.

1105. You are aware that there has been, since the year 1856, a Parliamentary grant of 4,000*l.* a year made to the Ecclesiastical Commissioners, for carrying on the business which was carried on by the old Church Building Commissioners?—I believe it is so.

1106. The business, which was carried on by the old Church Building Commissioners, consisted principally in distributing Parliamentary grants for the building of churches?—Originally that was the great bulk of their labour, but latterly they had not much money to distribute.

1107. The old Parliamentary grants have now, I believe, been distributed, or very little remains yet to be distributed?—I believe that very little, if any, remains under either sets of Acts.

1108. Do you think that the public can justly be asked, in the future, to continue that grant of 4,000*l.* a year?—I think not, unless there is some definite part of the expense of the Commission which that money goes to defray. If, for instance, there are a certain number of additional skilled clerks or under secretaries whose services are necessary to discharge the duties of the old Commission, it might be fair that to that extent the grant should be continued, because the country must pay it in one form or another, either in meal or in malt.

1109. The business of the New Parishes Acts was thrown upon the Ecclesiastical Commission, without any public money being given them for administering them?—I believe it was. Whilst on the powers of the Commissioners, I wish to make one remark: A question was put to me by an Honorable Member on the last occasion, and I did not thoroughly appreciate the question; the Honorable Member I think is not now present; it was with respect to varying scales of pew rents. I was speaking of the Commissioners having no power

power to vary a scale of pew rents. I am aware that there is a power, not in the Commissioners, but in the churchwardens; but so many consents are necessary (the bishop's consent has to be obtained, and the consent of the incumbent and patron), that I confess, it seems to me that if the Commissioners have power in the first instance to fix a scale of pew rents, which scale they can adapt to the then circumstances of the particular locality, the same body ought to have the power to vary the scale of pew rents, and to adapt it at a future time to the future state of circumstances of the locality. My answer on the previous occasion, I think, might have been considered incorrect.

1110. Lord *Robert Cecil.*] With respect to the two departments which have been spoken of, namely, the separation of the existing Commission into a money-receiving and a money-expending department, would it be a beneficial arrangement that the Commission should simply receive and collect the money, but that it should issue it in fixed proportions to Diocesan societies, upon whom the duty should be of apportioning it within their own dioceses; do you think that that would be a practicable arrangement, or do any practical objections to it occur to your mind?—The practical objection which occurs to my mind is this, that that process would necessitate a variety of local bodies, distributed in each diocese, and acting on different principles.

1111. Mr. *Hunt.*] Have you considered that arrangement; has it been brought under your attention before?—It has not.

1112. Lord *Robert Cecil.*] Have you heard of any agitation or desire that the expenditure of the Commission should be conducted more upon local, and less upon central principles, than it is now?—I have heard it stated in a general way, but I did not come prepared to speak upon that question to day.

1113. You have not had it thrown into any definite form?—I have not.

1114. Mr. *Scourfield.*] I think you have stated that the practice of investigation with regard to sites has been considerably modified of late?—It has.

1115. Do you speak from knowledge of particular cases which have come to you, or merely from report?—As regards the moderateness of the present charge, I speak from my own practical experience of what I have had myself to pay; as regards the previous practice, I speak to a great extent from hearsay, from that which has been stated to me by Mr. Cotton, and others like him, that which I have heard over and over again.

1116. The investigation of title is of a less cumbrous nature now than it was formerly?—Yes. In point of fact now it is dispensed with in those cases in which the site is given, and in which the solicitors to the Commissioners are satisfied with the respectability of the solicitor to the person giving the site; a great deal depends upon that.

1117. Are there any fixed forms of investigation prescribed by the rules of the office, or does it depend upon the legal gentlemen what amount of investigation of title shall be required?—I apprehend that that is how the case stands. If the solicitors to the Commissioners are content to certify that in their opinion the title which is offered to the Commissioners is a good one, the Commissioners accept it. I think that they leave the onus of deciding whether or not there shall be an investigation to their solicitors, and I feel quite sure, from what my own practice would be in a similar case, that the solicitors to the Commissioners are greatly influenced by the respectability of the solicitor to the person giving the site.

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1118. Then must not the expense necessarily vary according to the circumstances of the particular case, and the parties with whom you have to deal?—Undoubtedly. No fixed rule could be laid down applicable to all cases; it would not be safe to say that in no case shall there be an investigation: on the other hand, it would be very inexpedient to say that in every case there shall be.

1119. Do you happen to be at all acquainted with the amount of investigation which Dissenters require when they obtain sites for their chapels?—No, I have not had any of their papers pass through my hands; my connexion lies in the other direction.

1120. Sir *Henry Willoughby.*] Did you say that you were of opinion that a single Commission would be adequate if differently formed?—A single Commission would, I think, be sufficient if there was a division of labour, and if the labour so divided was entrusted to different independent departments, each having an independent secretary.

1121. Of what number of Commissioners would you form such a Commission?—I think that three would be ample for the one department, that which should administer the Church Building Acts; I see no reason why a corresponding number should not be sufficient for the other. I am not sufficiently conversant with the business of the estate department of the Commission, if I may so term it, to be able to say whether or not three would be necessary; it is just possible that one might be sufficient, but that is a subject upon which I should not like to give a positive opinion.

1122. Then you are not able to state whether this Commission should be formed of four or six Commissioners?—I am not; I wish to speak more particularly as to the number to compose the department which should administer the Church Building Acts.

1123. Whatever the number of Commissioners may be, are they all to be paid?—I think not; I think that there would only require to be a certain number of paid Commissioners; I should not think for a moment, if there was a very large Commission, of suggesting that they should all be paid, and I think that many persons might, with propriety, be members of the Commission to whom no payment could be offered.

1124. Have you considered this matter sufficiently well to be able to place before the Committee any defined scheme for the new modelling of this Commission?—No, I have not, and it would not come within my province to do that; I can speak emphatically as to the benefits which would result from a division of labour, and I can speak, from my own experience, as to how many men would be perfectly competent to discharge the duties of the department which I wish to see formed.

1125. That is one single department?—One single department.

1126. I think you stated that your view was, that the business should be divided into departments, and that there should be independent secretaries?—Yes.

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1127. Would not that be likely to lead to the same difficulties as those to which you have alluded, namely, that the secretary becomes, in point of fact, too much the Commission?—Certainly not, if it was made incumbent upon Commissioners whom I should like to see appointed for that department to attend regularly; they should be there nearly every day, and for a great part of the day; they would discharge the business of the Commission, and persons who wished to obtain advice as to what they should do, would see the Commissioners; it would be more like what it is at present the practice with the Charity Commission. Probably, if there were three men such as I have suggested appointed, they would, amongst themselves, conventionally agree upon some division of labour, each taking that part of the work with which he was most conversant.

1128. Then with respect to those three Commissioners to whom you allude as taking charge of that particular department, namely, the church building department, who are to attend constantly, they would necessarily be paid Commissioners?—Yes.

1129. Should you think that three Commissioners would be necessary for that purpose?—I do not know that three are absolutely necessary; but from what I have seen in the case of any large body having to discharge any functions, the result generally is, that all the work devolves upon some two or three. If any particularly difficult subject arises in a largely constituted body, they at once appoint a sub-committeee of three or five, three being a quorum, to consider and determine what is best to be done, and of however many a sub-committee may be formed, my experience is that three men practically do the work.

1130. Your main object is, that anybody who has business to transact, particularly with the department to which you have turned your mind, should always come in contact with a Commissioner?—That he should have the right of coming in contact with a Commissioner, and in nine cases out of ten, probably he would do so; in other cases he would be content to see the secretary on a matter of detail.

1131. *Mr. Tite.*] Do you yourself know the practice with the Charity Commissioners at the present moment?—As far as I can judge, from transacting business with them, they divide the work; for instance, on a particular charity you see a particular Commissioner; whether they divide it by letter, or whether they take it in rotation, I do not know; but you never see two Commissioners on the same subject unless it is one of great importance.

1132. Practically, you have never had any difficulty in obtaining direct access to the Commissioners themselves?—Never. As a rule it is desirable to make an appointment; in fact, under any circumstances it would be so; because one's wish is to consult them upon a subject which requires looking to before the Commissioners can advise.

1133. Mr. Alderman *Copeland.*] Do you find any difficulty in communicating with the Ecclesiastical Commissioners personally, or do you generally transact your business through the medium of the secretary?—I invariably transact business through the medium of the secretary. On one occasion I saw Lord Chichester, who, I am sure, is always accessible; but, as an invariable rule, one sees Mr. Chalk, or one of the under secretaries; it depends upon the object which one has in view.

1134. Is it within your knowledge that within the last two years a considerable diminution of expense has been effected, with reference to titles where sites for churches have been given?—It is.

1135. I think you say that you have had some conversation with Mr. Cotton upon this subject. Do you remember Mr. Cotton stating to you what was the requirement of the Ecclesiastical Commissioners, or their legal advisers, with reference to a site at Elmhurst or Abbot's Bromley, or King's Bromley, near Lichfield?—I think that the case to which he was referring more particularly when he spoke to me was nearer town.

1136. At Poplar?—I think that that must have been the case, but he was speaking generally. Mr. Cotton is not the only gentleman who has spoken to me upon that subject.

1137. You have stated, with reference to the legal expenses, that you think they might be very materially reduced; are you aware that the London and North Western Railway Company, with their large business, pay a legal man a salary, and that he pays all the expenses of the office?—Lately they have done so.

1138. Can you tell me what the amount is?—I do not know what the amount is. Other railway companies do the same.

1139. Are you aware that last year the legal expenses of the Ecclesiastical Commissioners, in the various departments, are returned as 12,615 *l.*?—I think I noticed that in one year, and it struck me that it averaged about 10,000 *l.*

1140. Are you of opinion that a legal man of eminence might be obtained for a reasonable salary?—A liberal salary; a moderate salary if he had liberty to practice; for instance, take the case of these very sites. I do not know how many sites are conveyed annually to the Commissioners, but supposing that 100 sites were conveyed to them in one year, and supposing that expenses were only about 5 *l.* a site, that would be 500 *l.* a year, of which almost the whole is profit; there is very little expenditure.

1141. I believe that the present solicitors to the Ecclesiastical Commission exercise private practice independently of the Commission?—Quite so.

1142. Mr. *Hunt.*] I understand with regard to the constitution of the Commission, that you only deal with the question of church building?—Yes; that is the subject in which all my interest is centred. I care comparatively little, or I would rather not speak as to the functions of the Commissioners upon the other subject, not being conversant with it.

1143. You would wish the church building functions of the Commissioners to be in separate hands?—Yes.

1144. In fact, you disapproved of the matter being handed over to the Ecclesiastical Commissioners at all?—Quite so. Indeed, I should have advocated the maintenance of the old Commission in its then existing form, so as to have two Commissions. Perhaps that would be involving too much expense; but still I think that the transfer of all the powers to the present body was not a popular step at all events.

1145. If this branch of their business remains in their hands, you would wish them to create a separate church building department in their office having a distinct secretary?—Quite so.

1146. With

1146. With regard to the solicitors, do you think that the legal expenses charged by solicitors are not out of proportion to the work done?—I have no means of forming an opinion as to that. I should infer that the solicitors have charged in the ordinary professional way; but I think, having regard to the magnitude of the business, that a more beneficial arrangement might be made. The business of this Commission would always be considerable.

1147. At present the solicitors have no interest in any dispatch of business?—No interest more than any other solicitor has; no particular interest as between them and the Commission.

1148. They make their charges in any matter referred to them in the same way as any gentleman's private solicitor would do?—Yes; I apprehend that they are perfectly at liberty to do so, but I know that the position of the solicitor to the Commission does bring a very great amount of independent business apart from the connexion which the firm that is appointed might have from the appointment.

1149. You think that there would be no difficulty in getting the same work done at a cheaper rate?—Yes; taking the mode which is adopted in several public departments where the solicitor is paid by salary.

1150. *Chairman.*] Am I to understand you to think that the number of 52 members on the Ecclesiastical Commission is too many?—It is too many to be of any utility.

1151. Then you think that it ought to be reduced?—Considerably.

1152. On that reduced general Board you would like to see some layman interested in church building, and some parochial clergyman?—I think that it is very desirable, both with reference to the work to be done and the confidence to be gained from the public. The present Commission does not possess the public confidence.

1153. With regard to the Church Estates' Commissioners, you think that some gentlemen should be appointed who should give their whole time to the Commission?—Certainly; at least one of the three should be entirely devoted to nothing else.

1154. Do you think that if you had two paid gentlemen of high standing who should give their whole time to the Commission, it would be sufficient to attend to the business of the estates, and likewise to the church building business?—That I do not know; I do not know what the work of the Estates' Commissioners is.

1155. You are aware that at present the management of the estates is deputed to the Church Estates' Commissioners and two members chosen from the general body?—Yes, I believe it is so.

1156. Do you think that those Church Estates' Commissioners, with two other members taken from the general body, might form a separate Commission for the church building business; do you think that you might have an entirely separate Board from that which conducts the management of the estates for conducting the church building business, composed of the same members, so far as the paid members are concerned, and two other members chosen from the general body annually, and always including the layman interested in church building and the parochial clergyman who it is proposed shall be on the general body?—I think that the Church Building Commissioner must give his whole time to that and nothing else; I think it better that he should have nothing at all to do with the estates.

1157. But might not there be a division of labour, the same as is represented to take place on the Charity Commission, and might not one of the two gentlemen who gave their whole time to it, undertake the estates business, and the other the church building business?—If I expressed an opinion, I should say that they would not be able to do the work, but I do not think that a Board so constituted would acquire the confidence of the public.

1158. Do you think that there ought to be separate secretaries for the management of the estates, and for the distribution of the surplus?—Quite so; because I think that it is most important to have a pressure brought to bear by the one body upon the other.

1159. And although you cannot explain all the details of how that should be conducted, still you are of opinion that there should be some gentleman of high standing, who should give his whole attention to the church building business in the capacity of a Commissioner?—Quite so; one at least.

1160. On those two points your opinion is decided, although you cannot enter into details?—Quite so.

1161. As far as you are acquainted with it, you think that the Charity Commission works well?—I think that it does.

1162. And you would like to see something of the management of the Charity Commission introduced into the affairs of the Ecclesiastical Commission, as far as you are acquainted with it?—Quite so.

1163. Have you anything else which you would like to say to this Committee?—Nothing else.

1164. Mr. *Tite.*] Have you any practical experience of the working of the law clerk system, which is that which you recommend instead of the ordinary charges of a solicitor of respectability?—I have not. Of course I have come in contact with those who are professionally concerned with companies who employ a law clerk. I think that work is got through there equally well; they are paid by salary. I do not impute anything at all; but still, human nature is human nature.

1165. In the case now under discussion in the Committee, you think that the law clerk system would apply better than the ordinary mode of charging; that it would be more economical, and that the work would be more quickly done?—I think so where the work is very similar in character to what it has been before.

1166. Are you aware that the Brighton Railway Company have adopted the law clerk system for the last 15 years?—I do not remember that the Brighton Railway Company have, but the South Eastern Company have adopted it.

1167. Do you know whether the South Western Company have recently partially adopted the same system?—I heard that they were going to do so; but whether they have done so I do not know. I believe that it is becoming pretty general now.

1168. The law clerk system, as I understand, is paying a gentleman a certain fixed salary either for the whole of his time, as the case may be, or allowing him to practice in addition?—Exactly;

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Exactly; of course the salary would be proportioned to the claim upon his time.

1169. Mr. *Fenwick.*] Which of the two systems do you prefer, the whole time being given, or allowing the law clerk to practice in addition?—On the principles of economy, I think that giving liberty to practice would be better for the Commission; of course, if in process of time the business was found to require the whole undivided energies of a solicitor, they might alter the system; no doubt, if such an arrangement was made, the Commissioners would reserve to themselves the liberty to vary the plan.

1170. Mr. *Tite.*] In the case of the London and North Western Railway Company, there is a law clerk; you think that there is one in the South Eastern case; there is probably one in the Brighton case, and certainly in the South Western case?—Yes; I think that it is so; I have heard of many other cases in which it is either done or intended to be done.

1171. A salary is given for the gentleman's services, either allowing him to practice or not as the case may be?—Yes.

1172. In the case of the London and North Western Company practice is permitted?—Yes; I feel quite sure that it is so there.

1173. In the case of the South Western Company it is not?—I am not sure.

1174. Sir *Henry Willoughby.*] Is the evidence which you are now giving derived from your own knowledge?—Do you mean as regards the London and North Western Company?

1175. You have been asked a question with regard to a variety of railway companies; are you able to speak as to all those railway companies?—I cannot speak from my own knowledge, because I do not belong to them, but the system is growing; I have derived my information from other sources.

1176. You have been asked whether a certain system is pursued by certain specified railway companies; are you able, of your own knowledge, to state that that system, called the law clerks' system, is in existence there?—I am not able to state so of my own knowledge; I only said that I believed it was so.

CHARLES STEWART CLARKE, Esq., called in; and Examined.

C. S. Clarke, Esq.

1177. *Chairman.*] YOU are, I believe, the Deputy Registrar of the Diocese of Bristol?—Yes; and I was Secretary to Bishop Monk during the 20 years of his joint episcopate.

1178. What is it that you wish to state to this Committee?—I was informed by the secretaries of the committee by whom this petition was prepared, that I should be called.

1179. What is that petition?—It is a petition to the House of Commons.

1180. Which has been referred to this Committee by the House of Commons?—Yes. This is a copy. (*Witness handed in a copy.*)

1181. Will you state as concisely as you can the object of that petition?—The object of this petition, I believe, is to show that, by the operation of certain Orders in Council, a great injustice has been committed with respect to the citizens of Bristol in the abolition of the Bristol episcopal residence, which was part of the original scheme on the union of the two dioceses of Bristol and Gloucester, and on condition of which the citizens of Bristol assented to the union.

1182. The condition which the citizens of Bristol wished to be particularly fulfilled was that during a portion of the year the Bishop should live near the city of Bristol?—That he should have an episcopal residence provided near the city of Bristol, and that they were assured should be the case; and the very powerful opposition which was organized against the Parliamentary scheme of the Commissioners, and which the citizens of Bristol had every reason to believe would have been successful, was stopped, on the positive assurance, by some one, I do not know by whom, except that the deputation from Bristol returned, assured that an episcopal residence should be provided at Bristol, as the alternate residence of the Bishop of Gloucester and Bristol, and that it should be secured by Act of Parliament, which was the fact.

1183. Mr. *Fenwick.*] Do you say that it was secured by Act of Parliament, that there should be two episcopal residences kept up?—Yes.

1184. *Chairman.*] Are there two residences now?—No; the separate residence was continued during the episcopate of Bishop Monk; but shortly after the termination of the episcopate of Bishop Monk in 1856, by virtue of an Order in Council, the episcopal residence at Bristol was sold.

1185. The arrangement for two residences could not have been made by Act of Parliament if it could be upset by an Order in Council?—It happened that in the early part of 1842, during the very time that the palace at Bristol was being prepared for the Bishop, an Act of Parliament was passed, under which any Bishop of any see, having two residences, might sell or pull down one of them. It certainly was not supposed by the citizens of Bristol that this Act of Parliament could be held to apply to the case of Gloucester and Bristol, where two separate residences were provided on the union of the two sees; but by the opinion of the law officers of the Crown it appears that that Act of Parliament has been held to authorise the sale of Stapleton Palace.

1186. When was Stapleton Palace sold?—The Order in Council for the sale was in December 1856.

1187. Was any communication made to the people of Bristol?—None whatever.

1188. Were they consulted, or their feelings ascertained in any way?—Not in any way; and I happen to know that a very strong feeling was expressed privately, and on account of the belief that the then Bishop of the diocese had been (I do not know to what extent) instrumental in the abolition of the residence; from delicacy and respect to him, I think that that feeling did not burst forth, but immediately on his leaving the diocese it certainly became very manifest.

1189. When did he leave the diocese?—He left the diocese in the year 1861.

1190. What took place as soon as he had left the diocese?—As soon as he had left the diocese a public meeting of the citizens of Bristol was held, and I have a report of the proceedings of that

that public meeting, if you will allow me to hand it in. (*The Witness delivered in the same.*)

1191. What was the object of that meeting?—The object of that meeting was to organise a committee, as their belief was that the Order in Council was *ultra vires*; that the Act of Parliament of 1842 could not be held to sanction that sale; and they presented a petition to Her Majesty in Council requesting to have an opportunity of a re-hearing of the arguments upon the point.

1192. You consider that there was a breach of faith by the Ecclesiastical Commissioners in taking away that residence at Bristol?—I really do not like to say by the Ecclesiastical Commissioners, or by whom a breach of faith was committed, but it is quite clear that there was a very great breach of faith by somebody; we do not know whether it has been by the Ecclesiastical Commissioners, or by whom, but it is quite clear that the union was effected on a distinct understanding that there should be two residences, and that it would not have been effected but for that understanding.

1193. And you think, practically, as to the proceeding of the Ecclesiastical Commissioners, that the sense of the citizens of Bristol should have been taken before an important step of this sort, such as removing their Bishop from them, was undertaken?—No doubt of it whatever.

1194. That is the very strong feeling of the citizens of Bristol?—Yes; that by virtue of these Orders in Council this has been effected which could not have been done if it had been by Act of Parliament; it would have been opposed.

1195. Do you consider it to the injury of the Church that a step of that sort should be taken without any consultation as to the wishes of the churchmen of Bristol?—There is no doubt that it would have a tendency to do so.

1196. Did you wait upon Lord Palmerston on the subject?—I did not.

1197. Did a deputation of the citizens of Bristol wait upon his lordship?—I believe that they did not wait upon Lord Palmerston.

1198. They presented a memorial to Lord Palmerston upon that subject?—Yes, but I believe that no deputation went to his lordship.

1199. Up to the year 1832 there was a palace of the bishop's close to the cathedral, was there not?—Up to the year 1831.

1200. After the riot a considerable sum of money was paid by the town of Bristol, because the palace was destroyed by the mob?—Yes, it was raised by taxation of the citizens of Bristol.

1201. Was it at that time that the citizens of Bristol understood that the site of the palace should not be altered, and that the bishop should live near the cathedral?—I really am not able to speak precisely upon that point, because I think that in their memorial the citizens of Bristol themselves said that they prayed that there might be a house of residence at or near to Bristol.

1202. But they wished it to be either at or near to Bristol?—Yes.

1203. What have you to tell this Committee with reference to the purchase and the sale of the Stapleton Estate; are you prepared to give evidence upon that point?—I know the circumstances of the sale, and that a portion was pulled down, and that it was rebuilt.

1204. And that it was sold again, at a great loss?—I believe that that is a fact; I ought to state that the deputation to the Commissioners in the year 1836 consisted of my father, who was then the Deputy Registrar, and the Rev. Henry Richards; and I have this morning received by post a letter from Mr. Richards, to the effect which I have stated as to the understanding with respect to the two residences.

The Witness was directed to withdraw.

After a short time the Witness was again called in.

1205. *Chairman.*] Can you give us the date when the sale of the Stapleton palace was first determined upon by the Ecclesiastical Commissioners?—I see that the scheme for authorizing the sale of it was in December 1856.

1206. Does this petition embody all your views?—I believe that it embodies the views of the citizens of Bristol generally; it is signed by the most respectable persons, by the mayor and the sheriff, and the late mayor, and by gentlemen of respectability.

1207. Was there a public meeting at which this petition was decided upon?—There was a public meeting fixing the Committee to whom the preparation of this petition was entrusted.

1208. You attend by desire of that Committee?—I do.

1209. And your object in attending here is to state to this Committee that you think that the Ecclesiastical Commissioners had not exercised a wise discretion in the removal of the episcopal residence from Bristol?—No; that is not the object; I merely state that the removal is a breach of faith; there is no doubt whatever, I believe, that it is a breach of faith.

1210. *Mr. Hunt.*] How far from Bristol was the palace at Stapleton?—About two miles.

1211. Was it convenient for access?—Very much so indeed; it was also a most excellent house.

1212. *Chairman.*] But you have been advised that it was not a breach of law, have you not?—No; it was that the Order in Council was valid under this Act of Parliament, but that the citizens of Bristol had great reason to complain of the violation of the original arrangement.

1213. What do you mean by a breach of faith?—That the citizens of Bristol would not have consented to the union of the dioceses but for the assurance that it should be settled by Act of Parliament that there should be an episcopal residence at Bristol.

1214. Mr. *Hunt.*] How was that assurance given?—I am not able to state. I presume that some communication took place between the then secretary of the Commissioners and my father and Mr. Richards, who were a deputation from Bristol.

1215. Mr. *Kinnaird.*] Supposing that assurance to have existed, at what date was it; it must have been in 1836, or some period very long ago, must it not?—It was immediately before the union of the sees. The report of the Commissioners themselves, which was made in 1836, recommending the union, justifies my statement.

1216. In fact, it was in 1835, was it not?—They reported in March, 1836; they had previously made a report in which they recommended that the see should be abolished. I wish to explain an answer which I gave just now to an Honourable Member, as to the separate residence being provided by Act of Parliament. I ought to mention that the Act of Parliament was passed

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to carry out the reports of the Commissioners, and by virtue of that Act of Parliament they were authorised to prepare schemes, upon which Orders in Council were obtained, which Orders in Council when passed were to form part of the Act of Parliament, as if they had been incorporated in it; therefore, the provision of a second residence was under an Order in Council, and so it was by Act of Parliament.

1217. But still you have been advised that the Commissioners had perfect legal power to sell Stapleton?—We are so told.

1218. Mr. *Fenwick.*] Then there was no breach of faith on the part of the Commissioners?—I have not said that there was; the Chairman asked me if there was a breach of faith, and I said that there was, but that I really could not say that there was by the Commissioners.

1219. *Chairman.*] You do not deny, I suppose, that the Commissioners had perfect legal power to do what they have done with regard to Stapleton Palace?—I mean to say that the officers of the Crown have stated that the Commissioners had the power, and therefore, whatever our opinion may be, it must give way to the opinion of those officers.

1220. The point on which you differ, and on which the persons who send you from Bristol to give evidence differ, is, that the Commissioners have not exercised a wise discretion in the sale of that residence; you cannot doubt that they had the legal power to do it, because you have the opinion of the law officers of the Crown upon that point; but you think that they ought not to have done it, because there was a tacit understanding when the sees of Gloucester and Bristol were united, that there should always remain an episcopal residence near Bristol; is not that your case?—It was more than a tacit understanding, because the Commissioners themselves in recommending the union recommended that there should be a residence at Bristol; they recommended the union of the dioceses of Gloucester and Bristol and a separate residence, in order that there should always be a bishop resident at Bristol; they themselves recommended that.

1221. The Commissioners at that time, namely, in 1836, thought that there should be a residence near Bristol?—Yes, at Bristol.

1222. When they sold the Stapleton residence, which is near Bristol, and transferred the Bishop to Gloucester, they had, I suppose, altered their minds, and you think that they were wrong in altering their minds?—That is what the petitioners complain of.

1223. Then you complain that they have not exercised a wise discretion in removing the episcopal residence from Bristol; does not it come to that?—I should think that that is so, and that it is in violation of the conditions of the union of the sees.

1224. And that is what you complain of?—That is what the petitioners complain of; I am not one of the petitioners.

1225. Sir *Henry Willoughby.*] What is the real remedy for what has been done?—Their first memorial was to the Commissioners themselves, and they prayed, I believe, that the 7,000 *l.* which was raised in Bristol for the erection of an episcopal residence, and produced by the sale of the site, should be provided for an episcopal residence at or near Bristol, in conformity with the original condition and promise made on the union of the sees, without which condition and promise the union of the sees would never have been effected, because a very strong case was prepared in opposition to it. It was intended to abolish one see, but Bristol happened to be the very largest and most populous place out of London which was the seat of a Bishop, because Manchester was not then the seat of a Bishop; and although it might be right to abolish one see in order to create another in the north, it was certainly a very extraordinary thing to choose Bristol, which was then the largest and most populous place which was the seat of a Bishop. It is now the largest cathedral city in the kingdom, except London and Manchester, and the Bishop has been virtually taken away.

1226. Do you consider that the Ecclesiastical Commissioners can now give you any relief in that which you hold to have been a grievance; is it within the scope of their power to give you any relief for the grievance of which you complain?—I really am not able to answer that question. I do not know sufficiently of their powers to be able to give an answer to the question.

1227. These changes have been made by Orders in Council under a certain statute; do you seek an alteration in the existing law which should reach the change which you contemplate; is that your object?—I really have no particular object, than to support the prayer of the petition.

1228. *Chairman.*] What is it that you wish; what do you come before the Committee for?—I am summoned to prove the averments of this petition; that they are true.

1229. But what do you ask; what does the petition ask?—"Your petitioners submit to your Honourable House, that the said scheme of the Ecclesiastical Commissioners, of the 11th day of December 1856, is opposed to the arrangements under which the union of the sees of Gloucester and Bristol was effected; that it was made and prepared in violation of the conditions upon which the inhabitants of the city and deanery of Bristol submitted to the union of the two sees, and to the aforesaid appropriation of the Bristol Palace fund, and was and is unjust and prejudicial to the inhabitants of the said city and deanery."

1230. What remedy do you ask for, because that is simply the statement of the petition; if that is all that you have to say, there would be no use in your coming to give evidence?—Then, "your petitioners pray your Honourable House that inquiry may be made into the premises, and that such measures as may be expedient may be adopted by your Honourable House."

1231. Are you prepared to state to the Committee what are the measures which you believe that the citizens of Bristol would wish to see carried out?—What they desire is the restoration of the episcopal residence.

1232. Mr. *Kinnaird.*] By the petition which you have read, and by appealing to this Committee, how can you obtain redress from this Committee; what is the object in your attending here?—I am summoned to give evidence in support of this petition.

1233. You are aware that this arrangement was entered into and carried out by a Commission previous to the appointment of the Ecclesiastical Commissioners, previous to 1836?—The report recommending this arrangement was made in May 1836; the present Commission was established in August 1836, and the Order in Council

Council uniting the sees and providing the Bristol residence was in October 1836.

1234. You are aware that it was not recommended by the Ecclesiastical Commissioners, into whose management we are now inquiring, and that it was only carried out by them it having been recommended by a previous Commission?—But the Act of Parliament which constituted the present Commission embodied the reports of the first Commission, and contained their recommendations, and the present Commissioners were to carry them out, and one of the great things was the union of the sees, with a distinct residence at Bristol.

1235. You think that the recommendation of the previous Commission did imply a residence at Bristol?—Yes; there is no doubt about it at all.

1236. It was a question of the Bishop having two episcopal residences, was it not; when the sees were united, there were two residences?—The sees were united with the condition that there should be two residences.

1237. And the question really was whether it was a matter of wisdom or advantage that two residences should be kept up; is not that the fact?—No; it does not amount to that.

1238. It was a question whether two residences should be kept up?—That may be one question.

1239. And it is a question of expediency between the two residences which should be the best, or whether a new one should be had?—I do not think that that is quite a fair way of putting it. The Commissioners, instead of abolishing the see of Bristol, preserved it in union with Gloucester in order that there might be two residences.

1240. Referring to the Act of Parliament, clause 52 enacts "that so much of the sum of 6,000 *l.* recovered by the late Bishop of Bristol for damages done to the episcopal residence of Bristol as may remain after deducting proper expenses, together with the money arising from the sale of the site of such residence, if sold, be applied to the purchase or erection of a residence for the Bishop and See of Bristol and Gloucester"?—It must mean for the residence at Bristol, because that recommendation is in pursuance of the report.

1241. Those are the words of the Act?—I must refer you to the report, because the Act of Parliament recites the report; and clause 52 is exactly the recommendation of the report, and, therefore, it must clearly mean the aforesaid residence, namely, the residence at Bristol, because the Bishop of Gloucester had a residence at Gloucester.

1242. I will read the words again: "That the money arising from the sale of the site of such residence, if sold, be applied to the purchase or erection of a residence for the Bishop and See of Bristol and Gloucester."—Yes. *C. S. Clarke, Esq.* 8 June 1863.

1243. Evidently implying one residence?—No; I do not think so at all; the Bishop of Gloucester had one residence, but this is a residence for the Bishop of Bristol and Gloucester, meaning a residence in pursuance of the Report. The Act of Parliament embodies the Report, and clause 52 is a repetition of it. I will take the liberty of referring you to the third Report of the Commissioners, and the Order in Council of October 1836 uniting the sees. The Act of Parliament recites the Reports of the Commissioners, and the Order in Council is to be read as part of the Act.

1244. This is the very clause of the Act?—Will you be kind enough to look at the Report of the Commissioners, which is recited in that Act? Also the Order in Council referred to.

1245. Mr. *Fenwick.*] How far is Bristol from Gloucester?—About 32 miles.

1246. Can the episcopal business of the diocese be done by a Bishop residing at Gloucester?—I do not know that I am the person to answer that question; I know that on the present Bishop of Durham having removed the transaction of the diocesan business to Gloucester, very great complaints were made to me by many clergymen, and many laymen. They said that it was a most unjust and unfair proceeding; that whereas always, from time immemorial, the Bishop had had a representative in Bristol, it was very unfair that they should be taken to Gloucester.

1247. If the episcopal business of that diocese can all be done by a Bishop residing at Gloucester, can you tell me any reason why there should be another episcopal residence at Bristol?—I do not admit that the business of that diocese can be done so well at Gloucester; I should say that it could not be done so well at Gloucester as when there was a residence also at Bristol, and a Bishop at Bristol, because Bristol is by far the largest and most populous place in the diocese. But the reason is founded on the original arrangement for a residence at Bristol.

1248. Mr. *Kinnaird.*] I believe there exists a railway between Gloucester and Bristol?—Yes.

1249. And the distance is done under an hour, is it not?—Not under an hour.

1250. Do you live at Bristol?—Yes, but I do not very often go to Gloucester.

1251. Mr. Alderman *Copeland.*] When was that railway between Gloucester and Bristol made?—A great many years ago.

The Rev. William Mirehouse, called in; and Examined.

1252. *Chairman.*] Are you a clergyman at Bristol?—I am. *Rev. W. Mirehouse.*

1253. What appointment do you hold?—I have been a clergyman, and have performed duty for 47 years.

1254. In Bristol?—In the deanery of Bristol.

1255. Do you come up at the request of the mayor and citizens of Bristol to give evidence here?—I come up at your request; I am summoned here.

1256. Were you at a meeting at which the petition which has been presented to the House was decided upon?—I signed the petition.

1257. Will you state to the Committee what you have to say as shortly as you can?—I resided for six or seven years in the old palace at Bristol, and I consider that the palace at Bristol was in a proper situation for a Bishop of Bristol.

1258. Was it close to the cathedral?—Close to the cathedral. In 1831 the palace was burnt by the rioters, and the citizens of Bristol were called upon to pay 6,000 *l.* for the damage done; instead of the palace being repaired, as it might have been, and as I respectfully think it ought to have been, with that 6,000 *l.*, Stapleton was bought.

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1259. At what expense?—£. 11,000.

1260. Why was it bought?—Why it was bought I cannot conceive.

1261. Did it give great discontent at Bristol?—Of course the Bristol clergy were dissatisfied at being made to go to Stapleton when they used to go to the palace at Bristol.

1262. Close by the cathedral?—Close by the cathedral. The place at Stapleton was an enormous house in which, I have heard Mrs. Elton say that they could make up 40 beds.

1263. Was 12,000 *l.* expended in enlarging the house?—Yes, 12,000 *l.* was spent in enlarging a house which was a great deal too large when it was bought.

1264. In 1856 Stapleton was sold, was it not?—Yes.

1265. What did the Commissioners spend altogether upon Stapleton?—£. 11,000 was given for the place, and 12,000 *l.* was spent upon the house, and then the whole of it was sold for 12,000 *l.*

1266. Have you anything else to state to this Committee?—Yes, I have to say that the 12,000 *l.* was spent in repairing and enlarging Gloucester, and Bristol was not allowed to be repaired, because it was not in a proper situation or a fashionable situation; whereas the palace of Gloucester upon which the 12,000 *l.* was spent, is in the very worst possible position in Gloucester. You could not find any part of Gloucester so bad as where the palace is erected on which they have laid out 12,000 *l.*

1267. Is it close to the cathedral in Gloucester?—Yes.

1268. Then, as I understand you, the Commissioners refused to alter the palace at Bristol because it was close to the cathedral, and they laid out money on the palace at Gloucester which is close to the cathedral?—Yes, and in a wretched situation.

1269. Is there anything else which you would wish to state to this Committee?—Yes; I complain certainly that the second residence was sold, and that we were kept in the most complete ignorance of the matter, and not a hint was given us. Bishop Baring petitioned to have the second residence sold, and we were kept in the most complete ignorance, and never knew one single breath of it.

1270. Has that given great discontent to the clergy and laity in Bristol?—Of course it has, most assuredly. Not an intimation was ever given to us, either directly or indirectly, that the bishop was a party to getting rid of the second residence, and I never knew it, and it never was known by any of the clergy until a few weeks before Bishop Baring left us.

1271. Has it created a very great discontent in the public mind in Bristol?—I think that it has created a very great discontent in everybody who knows anything about it; it is complained of by everybody.

1272. Do you think that before so important a step was taken by the Ecclesiastical Commissioners, as removing the residence of the bishop, some means of finding out what the public opinion upon the subject was should have been adopted?—I think that we should not have been kept in the dark, as we were, till Bishop Baring was upon the eve of leaving.

1273. You think that if the public were consulted in that way there would be a better feeling between the Ecclesiastical Commissioners and the public, and churchmen generally?—Nothing can be worse than it is. I beg to say that there was a complete understanding, that if we consented and did not make an opposition to giving up Bristol, we were to have a second residence. I say it distinctly, from my own memory and from my own knowledge, that there was an understanding that all opposition in Bristol was to cease if we had a second residence.

1274. There is a general wish among the churchmen in Bristol that the bishop should reside during a portion of the year among them?—No doubt about it.

1275. And you think that that is a reasonable desire of the churchmen of Bristol, and that it should be respected by the Ecclesiastical Commissioners?—No doubt; and I go the whole length of saying that there has been a complete breach of faith with Bristol; who has made it, I do not know; but I say distinctly that there was a thorough understanding that the opposition was to cease if we had a second residence, and the opposition did cease.

1276. You think that this misunderstanding between the churchmen and Bristol and the Ecclesiastical Commissioners does injury to the Church generally?—I am sure of it.

1277. Sir *Henry Willoughby.*] You said that there was a thorough understanding?—Certainly.

1278. With whom?—The Church Commissioners.

1279. Was it with the Ecclesiastical Commissioners?—No; it was with the Church Commissioners; Lord John Russell was one, the Archbishop of Canterbury was another, and I think Sir Robert Peel was another.

1280. It was a different body from the Ecclesiastical Commissioners?—No doubt; our arrangement was with the Church Commissioners, and they carved out the agreement.

1281. I distinctly understand you to say that there was an understanding with the Ecclesiastical Commissioners?—Our agreement was with the Church Commissioners, and that agreement broken by the Ecclesiastical Commissioners.

1282. Mr. *Kinnaird.*] I observe that you have some duty to perform?—Yes, I have.

1283. I see you are perpetual curate of the Fishponds?—I am.

1284. Do the Fishponds exist now?—Yes.

1285. What are the duties connected with that?—For 40 years I have officiated at 11 o'clock, and at three o'clock on Sunday.

1286. Are those duties in any way connected with the episcopal residence?—No, certainly not.

1287. They are not situated immediately there?—My preferment at the Fishponds has nothing to do with the episcopal residence. I get about 50 *l.* a year for it.

1288. *Chairman.*] Have you anything else which you would wish to state to this Committee?—I should be exceedingly glad if I might be allowed to ask that the documents of the deputation (for it was all written down) should be produced; and they will speak for themselves.

1289. What documents do you mean?—When the deputation appeared before the Church Commissioners.

1290. Have you put those documents in?—No; we have not them, but they are in existence now, and

and I think that they ought to be produced before this Committee, and it would explain exactly the agreement which was made.

1291. Do you mean the Church Inquiry Commissioners or the Ecclesiastical Commissioners?—The Church Commissioners.

1292. The documents at that time?—Yes; those documents will speak for themselves.

Rev. *W. Mirehouse.*

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FRANCIS DIXON JOHNSON, Esq., called in; and Examined.

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1293. *Chairman.*] YOU are a magistrate, I believe, of the county of Durham?—No, I am not a magistrate. I am a deputy lieutenant for the county. The late lord lieutenant did me the honour of asking me to become a magistrate, but it was not convenient at that time, and I am not so.

1294. You are the chairman of the Defence Association at Durham?—Yes.

1295. What is the object of that association?—The object of that association is to enable the owners of allotment lands, which were parts of the moors, and of the manors of the Bishop of Durham, to act together, in order to ascertain the state of the law on certain points in dispute between the owners of allotment lands and the Ecclesiastical Commissioners.

1296. What gave rise to that association?—The origin of it was various acts which the allottees conceived to be unjustifiable, and very injurious to their property on the part of the lessees of the mines of the Commissioners, and the utter inability of the smaller proprietors to contend with the funds of the Commissioners in any legal proceedings.

1297. Can you state the names of any gentlemen of influence, who are upon that defence association?—Yes, I can state a great many; Sir William Eden, Baronet, Mr. Shafto, the member for the Northern Division of the county of Durham, Mr. Eden of Beamish, and others.

1298. It is composed of gentlemen of standing in the county?—Of the highest standing; I could mention 20 or 30, many of them magistrates of the county, or men of position.

1299. Did such an association ever exist during the time that the Bishops had the management of the property of the see?—No; there was no occasion for it.

1300. Have the Ecclesiastical Commissioners claimed rights which were never claimed by the Bishops?—They have exercised powers which were not exercised in the same way before.

1301. Have they claimed larger rights than were ever claimed before?—Their lessees have done acts upon these allotment lands which were not done in the same way before, and the lessees, instead of being left as they were formerly, to defend their own acts, are now universally defended by the law agents of the Commissioners, and the funds of the Commissioners, so that the allottees who feel themselves, or suppose themselves to be injured, have no redress but against the Commissioners.

1302. Do the Commissioners claim the *jura regalia* in Durham?—They do; there is no doubt whatever that the Bishops of Durham were counts palatine, and had certain *jura regalia*; that is not disputed.

1303. What rights have the Commissioners claimed; you are aware that the *jura regalia* were transferred to the Crown in 1836?—Yes, and passed to the Commissioners.

1304. They were not passed to the Commissioners, were they?—I understand that any proceeds which arise in exercise of those *jura regalia* do pass to the Commissioners; so I am told. But I should like to explain to the Committee how the matter stands: the Bishops of Durham were possessed for many centuries of an immense amount of landed property in the county of Durham, and, among the rest, of 11 manors. In those 11 manors, of which they were lords, there were extensive moors or commons; these, from time to time, have, to a great extent, been divided by Enclosure Acts, and the questions to which my evidence particularly refers arises out of the effect of those Enclosure Acts.

1305. Mr. *Fenwick.*] That is to say, the Acts of Parliament which caused the enclosure of the common?—Yes; the various commons were enclosed, by which the commoners became owners in severalty of certain portions of the surface of the land.

1306. *Chairman.*] Has there been a great increase of litigation since the Ecclesiastical Commissioners have become possessed of the property of the Bishop?—I should say enormous; and I cannot at all tell to what extent it may yet reach. It is something immense already. The litigation before the Commissioners came into power, was very trifling indeed, scarcely any.

1307. To what do you attribute that great increase of litigation?—Invariably to this: whilst the Bishops were in possession of these properties and these rights, they required their lessees to be answerable for any wrongs or supposed wrongs, which might be inflicted in their mining proceedings upon the owners of the land, and therefore those lessees were naturally cautious in their conduct towards the owners of the land who were owners of the surface. In all these Enclosure Acts the ownership of the mines was reserved to the Lord of the Manor.

1308. What are these rights?—There is the right to work and enjoy the mines, the allottees having the surface allotted to them by these Enclosure Acts, and upon the surface the Bishop had in these various Enclosure Acts certain surface privileges named in the Acts, to enable him to work his mines; but now the lessees of the mines claim to take away the whole of the coal, and let down all the surface of whole townships.

1309. Mr. *Tite.*] Without leaving pillars of coal?—Without leaving any support whatever; without leaving any pillars, as they are technically called. They say that they are entitled to do it, to destroy houses and drains and cattle which are feeding in their owners' farms and fields; they let them down in this manner suddenly, they are killed, and the Commissioners say, "We will give you no redress."

1310. *Chairman.*] Is that a new practice?—It is.

1311. It was not previously known in the county of Durham?—It was not previously known in the county of Durham. I do not mean to say but what there might be in the course of mining here and there, some alleged grievance from perhaps a pillar being insufficient, or something of that sort; but it was never known as a general grievance.

1312. Is that the grievance which has given rise to the Defence Association?—It is one of the grievances; but there are many others.

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1313. Sir *Henry Willoughby.*] Will you give a date when these difficulties have occurred?—The 3d of November 1859, was perhaps the date of the first public step on the part of the landowners.

1314. *Chairman.*] How long have the Ecclesiastical Commissioners been in possession of that property in Durham?—Their power over it has changed. At first, when the Commission was established, Bishop Van Mildert was in possession of the see, according to the old rule, and that was, I think, not quite changed when Bishop Maltby came, and it is only of late years I think that they have come into full power.

1315. How long ago is it?—Since the death of Bishop Maltby; but even in the time of Bishop Maltby they had considerable powers, but not what they have had subsequently.

1316. Mr. *Kinnaird.*] Was not the date 1855?—I will not attempt to say.

1317. *Chairman.*] On the 3d of November 1859 was the first step which led to the Defence Association; will you state what that step was?—In the manor of Wolsingham there was an extensive moor or common, in the townships of South Bedburn, Hamsterley, and Lynesack and Softley. That moor was divided by an Enclosure Act in the year 1758, the mines being reserved to the bishop, and the surface given to the commoners, as allottees, each acre of the land given to the allottees being charged with an annual rent to the bishop, as, I suppose, a part of the inducement to him. In that Enclosure Act was a clause to this effect: "Whereas in working these mines, and making pits and roads, and pit heaps, and so on, various damages will be inflicted upon individual allottees, and it is expedient to provide a plan for the compensation of those individuals." That plan provided by the Act was a rate upon all the occupiers of allotment lands in that township, to pay the individual for his loss, so that the injury to any particular farm might be diffused over the other farms; and the arrangement was that a tenant who had suffered such injury should bring his case before the magistrates, and they should make an order upon the other allottees for the damage proved. I may say that I am the owner of three or four small farms under that allotment, and my tenants complained that these applications were becoming very numerous and very oppressive, and that they could see no limit to them if the lessees were to destroy the whole of the land, as they were then claiming the power to do. I took advice, and I was advised that the lessees had no such right under the Inclosure Act, and that the parties injured by such general destruction could not obtain redress from the other occupiers of lands under the compensation clause, for it did not apply to such cases. I therefore, on the part of my tenants, appeared at the magistrates' meeting at Bishop Auckland on the 3d November 1859, and pointed these matters out to them. There were various claims; one for the surface destroyed by the working of these mines, there being holes 20 feet deep. Cattle, when their owners came, were found by them 20 feet down in these holes. In addition to that, an unlimited quantity of land was taken possession of by these lessees to build coke ovens. I should tell the Committee that a coke oven is a permanent building, let into the soil, for the purpose of converting small coal into the article which is called coke, used by the railway companies, and for other manufacturing purposes. These coke ovens are sometimes erected in immense numbers; I believe that in some cases there are 600 or 700 of them, occupying a great extent of land, destroying a great deal of land around, and entirely depriving the person who was previously the owner of the use of that land. Do not let me be understood as saying that, as far as I know, any of the sets of coke ovens erected by the lessees of the Commissioners are to the extent which I have mentioned. Some of them are 20 together, some 30, some 40, and so on; but I mean to say that it is carried on upon that gigantic scale which I have described, and therefore it is claiming the privilege to take possession of this land to erect an immense manufactory.

1318. Mr. *Tite.*] Is that without payment?—Without leave asked of the owner, and without any payment given either for the land occupied or for the destruction of the crops around.

1319. *Chairman.*] Was that another cause which gave rise to the Defence Association?—It was one of the leading causes; in addition to that, the lessees claimed to erect brick manufactories, and I do not know what else; in fact, there seemed to me no limit, and they, themselves, gave out, in answer to applications, that they considered that they, as lessees of the coal, were entitled to use the surface of the land just as if it was one common belonging to the Bishop.

1320. Mr. Alderman *Copeland.*] You say that they have established brickworks; do they raise the marl, and not pay a Royalty for taking the marl?—No; they actually take the clay, and manufacture it upon the land; but what I particularly allude to at present is, the taking possession of land for the purpose of burning this clay wherever it comes from.

1321. I wish to know whether, besides taking possession of the surface, they literally take the clay or marl for manufacturing the bricks without payment?—I am not quite certain what the right may be as to taking the clay, that is not the complaint, but the complaint is of occupying land for the purpose of manufacturing it into bricks; then, in addition, the lessees claim an unlimited privilege of laying way-leaves, that is to say, making roads across the land for the purpose of conveying not only their own coal but other coal taken from freehold lands, and even from other manors and other districts without paying any compensation or asking any leave from the owner; and they claim to do the same under ground; that is to say, to pass through land where it is mined, in drawing the coal taken from elsewhere.

1322. *Chairman.*] Am I to understand you to say that all these claims are new within the last few years?—I do not know that they are quite new, but they have assumed a more serious form.

1323. They have assumed a far more active form?—There is no comparison at all; it has now become absolutely intolerable.

1324. Is the property of the Ecclesiastical Commissioners large in the county of Durham?—It is enormous; I should say that these moors alone, which have been divided, consist of tens of thousands of acres. In the one piece to which I am particularly alluding, I think that the land ultimately allotted was about 7,000 or 8,000 acres.

1325. Are the Commissioners buying property still in the county of Durham?—I believe that they are; indeed, there is no doubt of it.

1326. Mr. *Tite.*] Is this intolerable grievance, of

of which you are complaining, due to the more extensive working of the mines by the lessees under these lands, or is it due to a different mode of working?—To an entirely different mode of working.

1327. And not to any extension, except the ordinary extension?—Under the Bishops for 100 years and more the lessees were bound by the conditions of their lease to leave sufficient pillars; latterly that has been changed.

1328. Do you mean that the covenant is left out?—The covenant is left out; it is worded more generally, and does not go to that extent.

1329. Or it is not enforced, at all events?—I go further than that. Our complaint is, that the mode of working is different, and that the lessees now declare that they conceive they have a right to take away the whole coal, and to let down the whole surface. That is the answer which they give to us when we make complaint.

1330. *Chairman.*] Has that caused you considerable loss?—Very considerable loss; acre after acre is disappearing.

1331. And it is these claims, which, by the mode in which they are put forward are as good as new claims, which have given rise to the very extensive litigation of which you have spoken?—Entirely. Of course, there were always some disputes going on between parties, but nothing of any consequence; a few hundreds a year, I suppose would meet the whole. As I have been asked about the origin of this movement, I think that that it would be well if I read a little circular which gives the commencement of it. Before I go to that, I would wish to read this letter, which excited great alarm at the time. It very fully explains the sort of tactics on which the officials of the Ecclesiastical Commissioners were prepare to act. A tenant of mine was in possession of a farm in Lynesack and Softley, and the overman of a colliery belonging to a lessee of the Commissioners, of the name of Thomas Marr, made a road right through his fields, where there had been no road, to suit his own convenience, and where he thought fit, across my tenant's crops. He objected to this, and had the man brought up before the magistrates for a trespass, and he was fined and cautioned not to do so again. After my tenant had had this decision of the magistrates, this letter was written to him by the Messrs. Watson, of Barnard Castle, who appear as the local law agents of the Commissioners, and therefore it is to all intents and purposes an official paper.

1332. Are you certain that the Messrs. Watson do act as the local law agents of the Commissioners?—I have seen them attending the trials; it is quite notorious; and I have seen them in attendance in courts of justice, with the papers and the correspondence, and in every way acting as the agents of the Commissioners.

1333. You have every reason to believe it?—I have every reason to believe it, and you will hear how Mr. Watson describes himself; he describes himself, also, as the solicitor of the lessees, and acting on the part of the body. I would rather read the letter, and then you will hear what it states.

1334. Sir *Henry Willoughby.*] May not Messrs. Watson act for the lessees?—They do act for the lessees, as I have understood, and I have no doubt of it. This letter was written in 1858. I am sorry to go into such details, but I cannot explain these extensive transactions without doing so. I have no feeling whatever in the matter, except to explain the thing correctly to the Committee. This is dated "Barnard Castle, 6th February 1858," and it is signed "W. and W. Watson," and directed to "Mr. John Tate." Mr. John Tate was then my tenant, who complained of this transaction, and who had punished this trespasser.

1335. Mr. *Tite.*] Being one of the allottees?—He is the tenant of one of the allottees; he holds allotment land: "Sir,—We have been consulted by the lessess of Butterknowle and Copley Royalties, with reference to the recent conviction of their overman, Thomas Marr, at the petty sessions at Bishop Auckland, for an alleged malicious injury to your allotment, in crossing from Copley to the Diamond Pit, and are clearly of opinion that the conviction was illegal, and that the justices exceeded their jurisdiction in dealing with the case, the defendant having merely exercised a right which is expressly reserved to the Bishop and his assigns by the Enclosure Act. Marr having, however, unfortunately paid the damage awarded, and costs, the lessees are precluded from taking any steps by which the legality of the conviction might be tested; but in order that the question, which is much too important a one to be thus summarily disposed of, may again be raised, they have directed him, the first time he has occasion to do so on their business, to cross your allotment as on the former occasion, and we write this letter for the purpose of giving you express notice that in so doing, he will be acting in the assertion of a right which his employers claim, and which they will be prepared to substantiate before a competent tribunal. Should you think fit, after this intimation, again to summon him, and the magistrates convict him a second time, and venture to enforce their conviction by committing him to prison, we shall know how to deal with the matter." Upon receiving that letter, I thought that I knew how to deal with that matter, on which, shortly afterwards, Mr. Thomas Marr again made his way across these enclosed fields. My tenant again summoned him before the magistrates; he was again convicted in a penalty and costs, and I was told (but this I do not speak to, because I was not there) that something like this representation occurred, that if the man persevered in this trespass, the next time he would be committed. Notwithstanding that terrible letter, nothing further was done upon it.

1336. Then it was abandoned?—It was abandoned, notwithstanding his claim.

1337. *Chairman.*] Did he pay the fine a second time?—He paid the fine and the costs, and he was told by the magistrates that they would do their duty, and that if he came again, he would be imprisoned. I was not present, but I was told that that was the result.

1338. You have stated that the lessees of the Ecclesiastical Commissioners make roads over and through the lands of other parties, and that the freeholders getting their own coals carry them over other persons' allotments?—Yes, that is one of the claims.

1339. Do the lessees charge the freeholder anything, and if anything, what amount for that privilege?—That, of course, is an arrangement between them and the "individual" owner of old land, with which we, as allottees, have nothing to do. Many of these allotments are of what we call freehold tenure, but freehold in the sense

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which you mean is, I presume, ancient land, where the owner of the surface has the ownership of the mine, as well as of the land. The lessees claimed the right to carry through the allotments the coal which was got out of ancient freehold.

1340. Has this litigation given rise to any well known cases which have been tried there?—There is more than one case pending at this time, and one has gone through a great ordeal, and was, in a great measure, recently disposed of at the Durham assizes, and before the Court of Exchequer a week or ten days ago.

1341. What case was that?—It was the well known case of Fenwick *v.* Hedley.

1342. Are there any any other cases pending?—There is another case on the same point: Shafto *v.* Stobert, I think, is the title of the case, and I apprehend that it will be tried at the next Durham assizes, and there may be others.

1343. Have you had dealings with the Commissioners in consequence of these transactions which have taken place?—Yes. I will now take you to the circular which was laid before the public, requesting a meeting on the subject; it is in very few words, and I think that it explains itself. This is a circular, dated Bishop Auckland, January 28th, 1860. You will see that this is just after the decision of the magistrates; that redress for these grievances must be sought by action, and would not come under the Compensation Clause. "Sir,—Much injury having been sustained, and being likely to be sustained, by the owners and occupiers of allotment land in the townships of Hamsterley, South Bedburn, Lynesack, and Softley, and adjacent townships, by the exercise of the right assumed on the part of the lessees of manorial rights to erect coke ovens, dwelling-houses, brick-kilns, &c., on such lands, and to remove the coal from under the same without leaving sufficient pillars to support the surface. Your attendance is particularly requested at a meeting to be held of those desirous of ascertaining the legality of such assumed rights, at the Talbot Hotel, in Bishop Auckland, on Saturday, the 4th day of February next, at 12 o'clock.—F. D. Johnson, J. F. Elliot, R. L. Surtees" (three landowners).

1344. What took place after that?—A meeting of owners and occupiers of these lands was so held, and the Defence Association was entered into, and which is now sanctioned by a large number of the first landowners of the county.

1345. Has that Defence Association had its origin entirely in what you consider to be the exorbitant claims of the Ecclesiastical Commissioners?—Entirely. Simultaneously with that, I wrote to Mr. Chalk, the secretary to the Commission, to explain these grievances, and to see if anything could be done. If you will allow me I will read that letter, because I think that it is very explanatory of the feelings of the locality. The immediate purpose of this letter to Mr. Chalk was to request that further injury in the way of taking away the pillars should be stopped till the matter could be looked into on the part of the allottees, and on the part of the Commissioners. "19th January 1860. Sir—Having had a conversation with Mr. Brown, at present in Durham" (Mr. Brown is one of the gentlemen employed by the Commissioners), "on the business of the Ecclesiastical Commission, I am induced to address you on an important question now pending between the lessees of the Commissioners' coal, in the townships of Hamsterly, South Bedbury, and Lynesack and Softley, in this county, and the owners and occupiers of allotment lands therein, under the Enclosure Act of 1758. Messrs. Skinner, Raine, and Bradley, trustees under the assignment of Pratman, a lessee of the Bishop of Durham, and their sub-lessees, &c., represent the coal interest, whose solicitors are Messrs. Watson, of Barnard Castle, who are also creditors under the assignment. Referring you to the above Act, I beg to direct your particular attention to pages 11 and 12, the reservation and compensation clauses, under which the questions arise. You will observe at page 11, that the mines with necessary ways, power of searching, winning, working, and carrying away, making levels, and having fire-engines and pit-room and other usual liberties, without paying any satisfaction, are reserved to the Bishop. By the following clause, page 12, a mode of compensation is provided for the individual owners, who are sufferers by the exercise of the above powers on the part of the Bishop" (which I have explained to the Committee, namely, a rate to be ordered by the magistrates on the other occupiers). "For many years these powers were exercised without excess, and compensation made in due course, but of late years the lessees have erected coke-ovens, workmen's houses, brick kilns, &c., on the allotted lands wheresoever they chose, and leave the owners to obtain compensation under the above clause. They also now work away the pillars formerly left to support the surface, and also the whole coal, without leaving any support, causing extensive pitfalls; and where the top seam is some six feet thick and only 12 yards from the surface, entirely destroy land, drains, roads, and buildings, leaving the owners and occupiers to get compensation from the other oocupiers of allotment lands under the above clause. In common with other owners and our tenants, I submit that land occupied by coke-ovens, pitmen's houses, &c., and the surface destroyed by pitfalls, are not embraced by the reservation, and cannot be included in the compensation clause; and the magistrates at Bishop Auckland have refused an order for compensation for such damages. These sources of damage are not enumerated, and are of infinitely greater importance, and may occupy and injure a much larger extent of land than some of those privileges that are enumerated, and consequently I need scarcely add, cannot be embraced under the general words, other usual liberties, as fully and freely as before the passing of the Act. It is fully established by late cases, Roberts *v.* Haines (6 Ellis & Blackburn, p. 643, and on appeal, 8 Ellis & Blackburn, p. 123), &c.; that the allottees who are owners of the surface, have clearly the right to the support of the minerals below their land. My object then in addressing you is to ascertain whether the Ecclesiastical Commission will support their tenants in litigating points which appear to be, and I am advised by high legal authority, are untenable, as well as constitute such a stretch of the rights of the lord of the manor as would defeat the main object of the Inclosure Act, which recites that the inclosure would not only be of great advantage to all persons interested in the premises, and tend greatly to the improvement of their several estates in the said townships, but would be also of public utility. Where, I ask, would be the advantage to the allottees if, after they have enclosed, drained, cultivated,

tivated, and built upon their allotments, every acre may be occupied by coke-ovens, pit villages, and laid waste by pitfalls, so that it can neither be ploughed nor pastured without risk of life? In my last letter from Messrs. Watson, 'leaving me to my remedy at law,' they suggest a difficulty in coming to terms, lest such might not be 'acquiesced in' by the Ecclesiastical Commissioners, their lessors.'" (When I applied to Messrs. Watson, as the representatives of the lessees, they said that their hands were tied, because if they did anything, it might not be approved by the Ecclesiastical Commissioners, their lessors, and that they might be accused of prejudicing their lessors; and therefore I was handed over to the Commissioners, and this is my way of endeavouring to approach the Commissioners):—"My request, then, to the Commissioners is that they should desire their lessees to abstain from further removal of the pillars of coal until an opinion can be come to, and that should the opinion be against these objectionable extensions of the lord's privileges above mentioned, the lessees should be informed that their lessors do not sanction them," (just to stay the further damage, because acre after acre was disappearing.) "I may add, that if the lessees be right, they may destroy every acre of allotment lands in these townships: and in that case, where could any individual injured get his compensation by distress from the other occupiers?" They are all in the same boat.

1346. What was the answer to that letter?—The first answer was simply a courteous acknowledgement of the receipt of my letter, and that it would be laid before the Commissioners in due course. That was courteously written by Mr. Chalk, the next day, in course of business. Then the substantial reply bears date, "11, Whitehall Place, 14th February 1860. Dear Sir—Durham Bishoprick Estates Mines—I have submitted to Ecclesiastical Commissioners for England your communication of the 19th ultimo, requesting that they should desire their lessees to abstain from a further removal of the minerals under certain land allotted to you under the enclosure award relating to Lanchester Common." (Now it will be in your recollection that I never made any reference whatever to Lanchester Common,) "on the ground that by such removal the due support of the surface is taken away; and I am directed to acquaint you that, as the consent of the Bishop of Durham, as lord of the manor, appears to have been given to the inclosure on the express condition of his right and liberties in respect of the common being reserved to him and his successors in as full and ample a manner as he or they could have enjoyed such rights and liberties if the inclosure had not been made, the Commissioners do not feel that they can comply with your request."

1347. Mr. *Tite.*] Then that is an error with regard to Lanchester Common?—Yes. Upon the receipt of this letter I could not at all understand it, because my application had no reference to Lanchester Common; I have no land in Lanchester Common, and no land was ever allotted to me in Lanchester Common. Lanchester Common was divided in 1773.

1348. *Chairman.*] You think that it was somebody else's application which was answered to you?—I did not know what to make of it; at any rate it seemed to me to be a very unsatisfactory mode of treating a grave question, so I wrote as follows to Mr. Chalk: "Durham, 15th February 1860. Dear Sir,—I have just received your reply on the part of the Ecclesiastical Commissioners, to my letter of the 19th ultimo, wherein you speak of land allotted to me under the 'Inclosure Award relating to Lanchester Common.' By re-perusal of my letter you will perceive that it has no reference to that award. The title of the Act under which I hold the allotments in question, is 'An Act for Inclosing and Dividing the Moors and Commons within the Chapelry of Hamsterly, in the Manor of Wolsingham and County of Durham,' which, as stated in my letter, was obtained in January 1758. By this Act, now before me, you will see that the manorial rights reserved 'in as full, ample, and beneficial manner, to all intents and purposes, as in case this Act had not been made,' are *limited* by the words 'other than and except such common right as could or might be claimed by him or them respectively as *owner or owners of the soil* and inheritance of the said moors or commons, or *otherwise in and upon* the said commons so to be *inclosed*' as aforesaid, thus securing to the lord the mines as before (with certain enumerated surface privileges for working them), excepting so far as the soil of the commons, with its usual rights of ownership, has been thereby granted to the allottees. The new rights in the soil thus created in favour of the allottees, I need scarcely observe, stand *pari passu* with those of the lord, in the minerals. The Act for inclosing Lanchester Common is endorsed 13 Geo. 3, 1773; under it I have no interest."

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1349. What answer did you get to that letter?—The only answer which I got was that Mr. Chalk requested me to lend him a copy of this Act, which I did, and I heard no more about it; I subsequently asked to have the Act returned, and it was returned, and there is an end of my communications direct with the Commissioners; I felt that nothing could be done.

1350. It was given up?—Yes, any direct communication of this sort. Then the meeting was held, and it was determined to bring one or two of these questions before the courts as the only mode by which we could get any redress.

1351. Some of these questions were brought before the courts?—Yes.

1352. Have the Ecclesiastical Commissioners been able to establish their claims before the courts?—No point, as far as I know, has yet been decided in their favour. One action was brought which is a very important one, called Blackett *v.* Bradley; the writ was served, I think, in June 1860, and certain pleas were entered to that action. Three of those pleas were what are called pleas of custom: first, that the Bishop had, time out of mind, taken away all the pillars and done as they do now; the second was a similar custom for 40 years, and the third a similar custom for 20 years. These pleas were demurred to, so as to ascertain the opinion of the Court of Queen's Bench upon the validity of such a defence; that demurrer was not argued till November 1861, there having been various delays, and before it was heard another plea was entered, namely, what is called the plea of *jura regalia*, and the nature of that plea was a most extensive one, namely, claiming a right to the Bishop of letting down lands, I think, almost without limit within the county, and that he had always done so. This plea caused great delay and great expense from its general nature; it was a very comprehensive

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field. The result is that the demurrer to it has not been yet argued, but the demurrer to the other three pleas was argued, and a unanimous judgment was given by the Court of Queen's Bench, in January 1862, that even if the facts were so proved, it would be so bad a custom that it would be no defence in law to the action. That was the first decision on the part of the court.

1353. Did the preparing of documents to answer that plea cost a great deal of money?—Yes, for the plea of *jura regalia*; there was a great deal of expense afterwards when the issue came to be tried. Unfortunately, by the representations made by the counsel of the Commissioners, the judges declined trying it at the Spring assizes in Durham of 1862. It was alleged that the mass of evidence would be very great, and that it would occupy a great deal of the time of the court, and that any how the questions would be taken to the House of Lords; and the result was, that the counsel and the court determined to hand it over to a barrister to go into the matter, and to report specially to the Court of Queen's Bench after he had done so.

1354. Has that been done?—It has been a most tedious and expensive process; it was found exceedingly difficult to obtain a day which would suit the convenience of the law gentlemen of the Commissioners, and the arbitrator, and the law gentlemen of the plaintiff, but more particularly, as I have no hesitation in saying, the difficulty was on the side of the defendants; and though this appointment was made in March 1862, there was no hearing till August following.

1355. Has the case been settled now?—It has not yet been settled, and, unfortunately, I suppose cannot be, for after many delays and repeated meetings, and so on, the arbitrator has just died without having made his report; this is owing to the exceeding delay and the great difficulty of getting a hearing under such an arrangement.

1356. There will now be a still longer delay, I suppose; somebody else will have to go through the papers?—I suppose so; I do not know what course will be taken now.

1357. Is all this delay injurious to your interests?—Very highly injurious; and my impression is, that in all probability as between two private individuals the difficulty would not have arisen in this way; but of course it is a great advantage for the defendants to procrastinate a decision against them; in the meantime they are working away the coal, and have all the enjoyment of it, and we are kept at arm's length, and are put to enormous expense out of our private funds, whereas, the professional gentlemen of the Commissioners have an unbounded fund to go to, and of course expense is no object with them.

1358. Am I to understand you to say that the legal proceedings of the Commissioners have been multiplied beyond what the public interests required?—That is a difficult question to answer, but I should conceive that they have been multiplied and greatly extended.

1359. Is it your opinion that if the solicitors of the Commissioners had been paid by a salary, a great deal of this litigation would have been avoided?—I think that if the organisation of the Commissioners in that respect as well as in others which I could mention, had been different from what it is, a great deal of this litigation might have been avoided, and the matter simplified.

1360. Do you think that the points at issue might have been settled without so great an expense having been gone to?—I conceive it might with very much less expense indeed; I conceive that the plea of *jura regalia*, which has now been before the court at the assizes in Durham, and also before the Court of Exchequer (that being a similar plea to the one in Blackett *v.* Bradley), would never have been sanctioned by a competent tribunal.

1361. It has cost a great deal of money to try it?—A great deal of money; and with regard to the result of it in Blackett *v.* Bradley, what it will cost I cannot say, it being still undisposed of, but the cost will be immense.

1362. I suppose that documents were cited from a very early period?—We had notice that charters from King Alfred would be produced, and, in fact, a great part of the early history of the county of Durham.

1363. Did the copying of these documents cost a great deal of money?—An enormous amount of money. You will have a further witness who can speak correctly to that, because it has been tested.

1364. You think that the great litigation which has been gone into by the Commissioners with regard to their rights in the county of Durham, is such as they have gained no benefit from, and have caused you great injury?—I have no hesitation in believing it, excepting so far as they may terrify owners from taking any proceedings and cause them to submit to losses; in fact, any small proprietor must submit to the loss of his property; he cannot contend with such costs.

1365. He cannot resist such a powerful body as the Commissioners?—No; they exercising the power as it is exercised by their authorities and agents.

1366. I am to understand you to say that that power has been oppressively exercised?—I consider it to have been very oppressively exercised, and in that way the funds of the Church may be benefited by inducing people to submit to what they believe to be gross wrong rather than attempt to resist it.

1367. For fear of being ruined?—For fear of being ruined; so far that may be profitable to the Commissioners, but when they are brought by men of property and men of determination to the test of the opinion of the courts, I feel the utmost confidence that the funds of the Commissioners will suffer very greatly.

1368. Do you think that this immense litigation has been injurious to the character of the Church?—Immensely injurious; I know gentlemen of property who have declared that whilst the landowners and their tenants are so oppressed and persecuted in this way, they will not give a farthing to church building or any other ecclesiastical purpose.

1369. Have you heard that stated by more than one person?—By more than one person, and by good churchmen and persons of property.

1370. Has it excited a strong feeling throughout the county of Durham?—I think in every class; the feeling is, that even if the Commissioners were right upon these points (and we have every reason, particularly after the decision of the Courts of Queen's Bench and Exchequer, to hold that they are wrong), yet to press them to such an extent would be *summum jus suma injuria*, that it would be wrong for the representatives of the church to do so.

1371. And

1371. And more than had been done at any time previously?—Certainly; there had been nothing like it.

1372. You say that you attribute this to the constitution of the Commission; in what way do you attribute it to the constitution of the Commission?—In some respects in this way: there is nobody to which one can have direct access; the Estates Committee, consisting of Lord Chichester, Mr. Bouverie, and Mr. Walpole, are persons of high position, with other duties to perform, and they are not accessible in the way in which owners of property think the representative of the Commission ought to be; of course the whole body of Commissioners, all the judges, and all the Secretaries of State, and the Bishops, are inaccessible; you cannot deal with them upon matters of detail; it is impossible. In order to try if anything could be done in that way, I, myself, wrote a letter to the Archbishop of Canterbury, which, if the Committee please, I will read.

1373. Will you read that letter?—It states the grievance, and points out the position in which the Church is placed, as regards these questions: "Aykleyheads, Durham, 17th January 1863. My Lord Archbishop,—The property of the see of Durham having been some time ago the subject of our correspondence, I venture, earnestly, to request your Grace's attention to the enclosed resolutions."

1374. Mr. *Newdegate.*] Were those resolutions passed at a public meeting?—At a public meeting of the owners of property; they are as follows: "At a meeting holden on the 23d December 1862, at the Talbot Hotel, Bishop Auckland, of the owners and occupiers of, and gentlemen interested in, the allotment lands and tenements set out on the division of the moors and commons within the chapelry of Hamsterley, and various other districts in the county of Durham, R. D. Shafto, Esq., M.P., in the Chair, it was moved by Sir William Eden, Baronet, seconded by Mr. William Burrell, and carried unanimously:—That this meeting approves of the payments made on behalf of the committee, and confirms the measures adopted by it to support the common law rights of the owners of allotment lands." (This more particularly referred to two actions, the one with reference to the letting down of the surface by removing the pillars, and the other to ascertain whether the lessees of the Commissioners had a right to take land for coke-ovens; those were the two actions which had then been commenced; those were the two great steps which the committee had then taken.) "Moved by Henry Fenwick, Esq., M.P., seconded by Mr. Duff, and carried unanimously:—That this meeting regrets that the Ecclesiastical Commissioners have, in the case of Blackett *v.* Bradley, set up in their sixth plea of *jura regalia*, the right to the coal under the greater part of the county, and the right to let down and destroy the surface in working it, without paying any compensation for so doing. Moved by the Rev. G. P. Wilkinson, seconded by Mr. C. Middleton, and carried unanimously, That this meeting contemplates with undisguised alarm, the claim set up by mining witnesses before Mr. Grant, at Darlington, to treat allotment lands now fenced, drained, cultivated, and built upon, as though they were still unenclosed waste of the lord of the manor. Moved by F. D. Johnson, Esq., seconded by Thomas Peacock, Esq., and carried unanimously, That this meeting pledges itself collectively and individually to use its best exertions to spread information among the public, and obtain subscriptions to vindicate the just rights of the owners of the surface by appeal, if necessary, to the highest legal tribunal. Moved by Mr. William Fletcher, seconded by Mr. M. Garthorne, and carried unanimously, That this meeting cannot separate without recording its unfeigned sorrow that the Ecclesiastical Commissioners should continue to defend their lessees after the unanimous judgment of the Court of Queen's Bench, on the 30th of January, in this year, to the effect that the custom pleaded and relied upon as the defence for the wrongs inflicted upon Mr. Blackett, is a bad custom, and could not be supported," (that is taking away the pillars). "Moved by F. D. Johnson, Esq., seconded by Henry Fenwick, Esq., M.P., and carried unanimously, That the following gentlemen be requested to serve on the committee in addition to those already appointed, viz.: Sir William Eden, Baronet; R. D. Shafto, Esq., M.P.; Edmund Backhouse, Esq.; and the Rev. G. P. Wilkinson. Moved by Henry Fenwick, Esq., M.P., seconded by the Rev. G. P. Wilkinson, and carried unanimously; that these resolutions be printed, copies sent to each of the Ecclesiastical Commissioners, and be advertised in such of the local papers as the committee shall direct." (I enclosed a copy of those resolutions in my letter to the Archbishop, to let him see exactly what was going on.) "As the head of the Established Church you are a prominent member of the Ecclesiastical Commission, and the owners of the many thousands of acres of allotment lands formerly commons, attached to the manors of the Bishop of Durham, look to your Grace to protect them from litigation, which they believe to be oppressively protracted and carried on in defence of unjustifiable acts. Previous to the passing of the Inclosure Acts the Bishop was owner of the mines under these commons, and also of the surface, subject to the right of pasturage of the commoners. By the Inclosure Acts the mines were reserved to the Bishop, and the surface granted in severalty to the commoners as allottees, the Bishop having certain specified privileges on the surface for the due working and enjoyment of his mines. Under this reservation of the mines the Ecclesiastical Commissioners now claim the right to remove the whole of the coal, without leaving any support to the surface, and thus let down the land and buildings upon it, in some cases totally destroying them, in others damaging them in a less degree, according to the depth of the coal so removed from the surface, and the stratification of the soil. They thus entirely ignore the rights and interests of their co-owner, that is, those of the owner of the surface. To show that such a proceeding is not only contrary to common sense and fair dealing, but also contrary to the practice and intention of the parties to these Inclosure Acts, I need only mention that in the year 1757 (just before the Inclosure Act of the common in question, in Blackett *v.* Bradley, 'in 1758, the plaintiff Blackett, being the owner of an allotment, part of that common) the then bishop granted a lease of the coal under this common upon the express condition for the lessee to leave sufficient pillars standing within the said mines, and without making any voluntary or unlawful waste within or upon any part of the said demised premises.' The other old leases, as

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far back as they appear recorded, from 1705 to 1821, contain the very same provision to protect the surface. The excuse for the modern departure from the above old and reasonable course is that it will be more profitable to the church, if she get all the coal, instead of leaving a part for pillars, and therefore it is for her advantage to disregard the interests of the owners of the surface *in toto*, forgetting that their rights to the enjoyment of their fields are as sacred as her own to enjoy her mines. If the church wants the pillars which belong to the surface for its necessary support, she ought fairly to contract with the owners of the land to compensate them for the damages incident to their removal, about which there would practically be no difficulty. It is a thing constantly done, where one party owns the coal, and another the land above it, as in this case. Another aggression is that the Ecclesiastical Commissioners take any quantity of land they like from the allottees to build permanent coke-ovens, amounting, it may be, to some hundreds in a place, and lay waste all the lands adjoining without leave asked or compensation made. This is the point raised in another action now pending, Scarr *v.* Summerson. These actions have now been protracted for nearly three years, and we are told that, come what may, they shall be carried to the House of Lords. These were the expressions used at the assizes: The only defence set up is the alleged existence of 'a custom' to do the acts we complain of supported by interested, and, I must say, not over scrupulous witnesses, whose assertions are positively disproved by the very leases, as above referred to, under which these mines from time immemorial until lately have been worked as far back as they are recorded, as above referred to, and which 'custom,' if absolutely proved to have grown up in fact, the Court of Queen's Bench, after solemn argument, has declared, as mentioned in the resolutions, would be no defence in a court of justice on account of its inherent wrongfulness. On my own part and that of other owners of these lands I venture to solicit your Grace to ascertain how these questions stand for yourself and for the credit of the church. I have the more confidence in addressing you, as you know this county and the gentlemen whose names are attached to the enclosed resolutions, as also those of Mr. Eden, of Beamish; Mr. Fawcet, of Durham; Mr. Bell, of Woolsington (formerly Member of Parliament for Northumberland); Mr. Chaytor, of Witton Castle; the Trotter family of Bishop Auckland; Mr. Elliot, of Elvet Hill, &c., who were only prevented from attending the meeting by accidental circumstances. The great importance of the subject will, I trust, plead my apology for the length of this letter. I have the honour to be," &c. That was an endeavour to get to head quarters.

1375. You have spoken of damage done by the destruction of buildings, but the other damage done by letting down the soil is the destruction of the outfall drainage, is it not?—It is the destruction of the soil *in toto*; some of the holes are 20 feet deep; they are vast holes; you cannot value the damage.

1376. What becomes of the water?—The water generally passes off by the drainage of the mine, and sometimes it does not, and stands in those holes; you see those holes like ponds.

1377. Do you suffer as regards the drainage from the effects of this sinking?—The connexion of the drainage is destroyed, and water accumulates where water never accumulated before.

1378. *Chairman.*] What was the answer of the Archbishop to your letter?—The answer of the Archbishop was as follows:—"22d January 1863. My dear sir, With regard to the subject of your letter, I beg that you, and all in whose behalf you write, will be assured, that it would be a great satisfaction to me to be able to promote the ends of justice in the case which has been submitted to me. But I think you are none of you aware that in the management of the estates which are in the hands of the Ecclesiastical Commissioners, the body called the Estates Commissioners have, by Act of Parliament, a discretion as to all the details which is not to be controlled by the General Board. I am not myself one of the Estates Commissioners, so that I have no power whatever to interfere with the action of that Committee in the specific case you have brought under my notice. I fear, therefore, it must go through the process of a legal revision." I wrote again to the Archbishop, as follows:—"28 January 1863. My Lord Archbishop, Accept my thanks for your courteous reply to my letter, and for the explicit statement of your Grace's position in the Ecclesiastical Commission. As the law stands, it appears that your Grace and the other heads of the church have no power over transactions connected with her property in this county, though carried on in her name, and, as it is said, for her advantage. I very respectfully submit that this is an anomalous position for the bench of Bishops to be placed in. They are trustees for the church, and yet have no power to investigate and correct public grievances inflicted in her name, and entailing upon her, I regret to say, no small amount of public odium. Although the episcopal members of the Ecclesiastical Commission are thus disabled from taking any steps in this matter at present, we must venture to hope that in their places in the House of Lords they will be found either originating or promoting some remedial measure. My individual interest in this question is not large, but my sense of the oppression inflicted upon the owners of these allotment lands is strong, in sympathy with the feelings of others both lay and spiritual. Some of my less fortunate neighbours have their all at stake in estates of this description. As this is a question affecting many thousands of people, I ask your Grace's permission to give this correspondence publicity, if desired by those on whose behalf I write. I have the honour to be very faithfully yours, F. D. Johnson." His Grace promptly replied to that letter as follows: "Addington Park, Croydon, 31st January 1863. My dear Sir, I have no objection to your publishing my reply to you, but I think you do not take a correct view of the position of the Bishops in respect of the general property of the Church. No doubt it would be our desire to do all we can to protect the interests of the Church; but we are not the trustees of her property, and in this particular instance Parliament has advisedly placed it out of our power to control the proceedings of the Estates Commissioners. It is a lay body which has done this; at least, the Bishops had not power enough to prevent it, so that we are not responsible for acts performed by the Estates Commissioners in matters of the kind referred to by you." Thus the Archbishop completely exonerated himself of all responsibility.

1379. Before

1379. Before you wrote to the Archbishop you were not aware that the management of the Church Estates was entirely in the hands of the Church Estates Commissioners?—No; I did not know exactly how it was.

1380. You are now aware that the responsibility rests with the Church Estates Commissioners?—It appears so.

1381. Do you think that it would be a good thing that their responsibility should be more clearly brought out before the public?—I think that it should be in other hands, if I may be permitted to say so.

1382. Then you think that the present constitution of the Commission is not satisfactory?—I should say that it is most unsatisfactory, because parties aggrieved cannot get hold of any leading men.

1383. From what you said just now, I understand you to think that the whole powers of the Commissioners are exercised by the subordinate officials of the Commission?— In working, it seems to be so.

1384. Do you then think that the Commissioners should give more continuous attention to the business?—I think that there should be a body something like the Charity Commissioners; I mean to say two or three gentlemen of the bar of high standing, of high character, and competent knowledge.

1385. Who should give their whole time to it and nothing else?—I think so; I think that it would be quite enough for them, for the property in the county of Durham alone is enormous; these eleven manors are a small part of it, and it is a very active property; mining property and a great deal of building is going on; it is property which requires immense attention in detail, and is of such importance that it seems to me (and I believe that I speak the opinion of many others), that it should not be left to the solicitors or to the land agents of the Commissioners uncontrolled.

1386. You think that at present too much is left to the solicitors, the land agents, and the secretary?—As far as we know in practice, the whole power is with them. If we make any communication, if it is a law point we are told, "You must go to the solicitors; we are governed by our solicitors," and so on.

1387. I understand you to mean that the Church Estates Commission is composed of gentlemen of such high standing and such multifarious occupations, that it is impossible that they should give more than a portion of their time to the business of the Commission?—Quite impossible, and that portion is insufficient; nor, with all submission, should I say that they were the sort of persons to look into details of the kind which I have been bringing before you; I should say that they ought to be barristers, gentlemen accustomed to examine Acts of Parliament, and these things, and to form an opinion of their own, much in the same way as noblemen and persons of large fortune have a gentleman whom they call their auditor or commissioner, to look into all these things with a legal mind.

1388. You think that the gentlemen who do this business for the Ecclesiastical Commissioners, ought to be gentlemen of high position and standing, who should give up their whole time to it?—I should say so. I should say that their time would be fully occupied, and most beneficially occupied, both for the sake of the Church and for the sake of the public.

1389. There are three Charity Commissioners, are there not?—I think so. I think that there are three mentioned in the books.

1390. Two of them are Queen's counsel?—Yes, and the other is a law gentleman of high standing. The questions respecting the estates in the county of Durham alone are of enormous importance, and very varied. You cannot expect one of the present Estates Commissioners himself to investigate these things.

1391. It would require too much time and attention?—Yes, and too much of professional labour.

1392. Of course if you have gentlemen of high standing like the Charity Commissioners, you must pay them a considerable salary?—Yes; but the saving I apprehend would be very great, both to the funds of the Church and to the public, because I conceive that questions would be dealt with in an early stage, and fairly looked into, by which an immense amount of litigation would in all probability be saved, and the litigation which was necessary would, in all probability, be carried on in a more concise manner.

1393. Do you think that the solicitors should be paid by salary?—At present, I think that, though the solicitors are men of the highest standing in the profession (I have every reason to say so), yet it is a very great temptation to throw in the way of any professional men to leave the whole of this sort of thing in their hands, because the greater the litigation the greater are their results; it is human nature.

1394. By "results," you mean profits?—Yes, of course it is so; it may be a nice discretion what shape a litigation should take; it is my firm belief that if there had been such a body as that which I have alluded to, in the first instance, the *jura regalia* plea would never have been pleaded.

1395. Was that plea given up before it was brought into court?—No; it was brought into court at the assizes at Durham this spring, and, after mountains of evidence were gone into, it blew up, as they call it.

1396. What do you mean by "blew up"?—The judge put an end to further evidence upon the subject, and a verdict for the plaintiff was given.

1397. Who was the judge?—Mr. Justice Keating.

1398. Did he make any observations with regard to that plea?—No; excepting directing a verdict for the plaintiff, considering the evidence irrelevant. I cannot exactly know what was passing in his mind, but that was the result; he stopped the case and a verdict was taken for the plaintiff. Then application was made to the Court of Exchequer, out of which the proceedings had arisen, I believe to set this aside, and the judgment was confirmed.

1399. Mr. Alderman *Copeland.*] Have you not an inspector of mines in that district, under the Act of Parliament?—Yes; I think that there is an inspector of mines.

1400. Does not he give notice to all these parties to fence in these ponds and holes which are occasioned by the getting of the coal?—No such notices have been given. In the case of a shaft being abandoned by the coalworkers, they give notice to fence in that shaft, but these holes are a new thing.

Jovis, 11° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.
Lord Robert Cecil.
Mr. Alderman Copeland.
Mr. Fenwick.
Sir William Heathcote.
Mr. Hunt.
Mr. Locke King.
Mr. Kinnaird.
Mr. Newdegate.
Mr. Scourfield.
Mr. H. D. Seymour.
Mr. Tite.
Sir Henry Willoughby.

HENRY DANBY SEYMOUR, Esq., IN THE CHAIR.

FRANCIS DIXON JOHNSON, Esq., further Examined.

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1401. *Chairman.*] Is there anything else which you would wish to lay before this Committee?—Yes, there are a few points which I think I can very soon explain to the Committee, if you will just allow me to state the facts *seriatim*. I think that I shall save the time of the Committee, and that you will get the information which you seem to require. Of course I shall be most happy to answer any question which is put to me. I was asked by the Committee on Monday the periods of the deaths or removals of the bishops. Bishop Van Mildert, who was the last Count Palatine, died in 1836. Bishop Maltby resigned in 1856. Bishop Longley was translated to York in 1860. Bishop Villiers died in 1861, and Bishop Baring succeeded, who is now the Bishop. The Ecclesiastical Commissioners' Act, the 3 & 4 Vict., came into operation, I believe, in 1840. The Committee also seemed anxious to know something of the extent of the documents which were required to be put in evidence on the plea of *jura regalia*. I do not mean to say that this document need be printed, but I just hand it in that the Committee may see the indefinite extent of this plea. The first instrument is a "grant by King Alfred to Bishop Eardulph of all land between the rivers Tees and Wear," and so it goes on throughout the whole ancient history of the county of Durham, there being documents and charters from offices in London, and from various records of the bishops, and then, after all this, it concludes with the following sweeping reservation:—"And also all such statutes and Acts of Parliament, and other records and documents, as counsel may advise to be given in evidence on behalf of the defendant, and of which records and documents, if any, notice will be given to plaintiff's attornies."

1402. Mr. *Fenwick.*] Are those the mere titles?—Yes, just the heads of the documents; the whole of this paper is merely references to ancient charters and books of the history of the county of Durham, and ancient judgments and writs of prohibition, and all this is with reference to the plea of *jura regalia*; the fact of *jura regalia* was admitted by the plaintiffs. It is a perfectly well-known thing that the Bishops had *jura regalia*; there is no doubt about it, but such was the notice given. This sixth plea of *jura regalia* is not a long one, and I have it here, if the Committee would like to see it; the purport of it is to claim, on the part of the Commissioners, the right to work away the whole of the coals, as far as I can understand, over the greater part of the county, and that the Bishop had always been in the habit of doing so. The plea is a very difficult one.

1403. Mr. *Hunt.*] I suppose that it is in highly technical language?—I think that it is not so technical but that any person reading it would see the purport of it, but what I have said is the meaning of it.

1404. Mr. *Fenwick.*] Do you mean that it claims the coal under the land of the whole county, or only under the Bishop's land?—I do not exactly know how that is; the claim is very extensive, coupled with the evidence, namely, that the Bishop was owner of the whole of the land between the Tees and the Tyne.—(*The Witness delivered in a copy of the Plea.*—Vide *Appendix.*)

1405. *Chairman.*] Did I correctly understand you on your last examination to say that after these voluminous documents had been prepared, the plea was abandoned when the case came into Court?—No; that matter in the case of Blackett *v.* Bradley has not yet been disposed of.

1406. Mr. *Hunt.*] In what state is the case now?—It was referred to Mr. Grant, who had it before him for about a year, and he died last week; but a plea similar in principle had entirely broken down in the case of Fenwick *v.* Hedley.

1407. That is to say, it was merely referred to an arbitrator on the question of fact?—He was to investigate the facts, and draw up a special case for the opinion of the Court of Queen's Bench; but a similar plea, and to a great extent the same evidence, was brought before the Court at Durham at the last assizes, and considered perfectly irrelevant; it is a similar principle of unlimited power over the surface of these allotment lands; it takes various shapes, but the general principle is much the same. At the assizes, the case was stopped by Mr. Justice Keating.

1408. Did he hold that the plea was bad in law?—That it was not sustained.

1409. Did he hold that the plea was not sustained by the evidence, or that the plea was a bad one in law?—The question of its being bad in law was not exactly before him, because that

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is the question on demurrer, but he held that the evidence did not sustain the plea; that it was not relevant, and that it was not proved according to the law of evidence, as I understood, and that the jury were to give a verdict for the plaintiff, with leave to the defendants to move the Court above to change the verdict into one for the defendants.

1410. On what ground was that?—I presume on the ground of misdirection.

1411. Have you a report of the case?—There are reports of it, but it is not exactly in my province. The matter was brought before the Court of Exchequer, and the Court of Exchequer confirmed the verdict, and gave judgment as to it for the plaintiff,

1412. Mr. *Fenwick.*] Are you not aware that as regards the plea of *jura regalia*, when it was before the full Court in London, the defendants in the action wished to withdraw the plea, and did withdraw the plea?—I understood that they proposed to withdraw it, but that the plaintiff demanded judgment, and that the Court said, "You are entitled to judgment."

1413. *Chairman.*] And judgment was given against the defendants?—Against the plea, and generally against the defendants.

1414. Your object in bringing that matter forward, as I understand you, is to prove that all this expense in getting up these documents was of no service to the Ecclesiastical Commissioners, and was a great expense without any benefit?—It was absolutely proved in that case, by the decision of the Court of Exchequer, and, humanly speaking, there can be no doubt that a similar result would follow in the case of Blackett *v.* Bradley, and the other cases to which those documents particularly refer. The demurrer was never argued, in consequence of the evidence on the fact having entirely broken down, so that the point of law raised by the demurrer never came before the Court, it was not necessary. As the facts failed, it was no matter what the law was upon the plea.

1415. Mr. *Hunt.*] Therefore it would not decide the question of law in another case, where the facts might not fail?—No; but what I wished the Committee to understand was, that the documents are to a great extent the very same, and the general principle the same; and as that class of facts failed in one action, they would in all others.

1416. *Chairman.*] Is there anything else which you wish to state?—The Committee asked me what I conceived to be the great difference between the working of these matters during the time of the Bishops, and at present. Now there are three great distinctions; in the first place in the Bishop's time, from time immemorial, at least from 1705 to 1821, the lessees of these mines were compelled to leave sufficient pillars; secondly, the lessees were held by the Bishops answerable for any wrong done to the land; and, thirdly, no such things as coke-ovens were known until the commencement of this century, and then there were only three or four in the whole district until about 30 years ago; so that the change is very great on those three points alone. The Committee also asked me if I could tell them some of the questions now at issue. There is one case, namely, Fenwick's case, to which I have lately referred, that is upon the question of wayleaves. Then there is Bowser's case, which is a question of passing freehold coal under ancient copyhold. The third is Attwood's case, which involves the right of working ironstone under customary freeholds in the parish of Weardale. The fourth is Scarr's case, which refers to building coke-ovens on allotments. The next is Blackett's case, which relates to working away pillars and letting down the surface of the land. The sixth case is with reference to shooting rights in the park and forest of Weardale. The seventh is Shafto's case, which has reference to wayleaves. The eighth is the case of the devisees of Robert Storey, which refers to brick manufacture, coke-ovens, pitfalls, wayleaves and other injuries. I do not know that that last case has yet commenced, but it is under consideration. The ninth case is upon the question with regard to the erection of dwelling houses, and there are probably many others according to what the late Mr. White, the solicitor to the Ecclesiastical Commissioners, stated. One or two letters, I think, will be very explanatory, and they will not occupy much time. This is a letter from me to Messrs. Watson on the 29th of January 1858; that was at an early period of these matters. I will read a few extracts from this letter: "I find that certain parties are now sinking a shaft in my High Butterknowle farm." "These parties say their object in sinking is to work away the pillars of the top seam of coal formerly left standing. Now my tenants inform me that the coal is so near the surface and the seam so thick, that if the pillars be removed the surface will become a perfect mass of pitfalls and their farms destroyed." "I am, of course, well aware of the cruel tenure by which the damage done by the coalowner is at the expense of the occupier of the surface, but surely the coalowner must work his coal so as not to destroy his neighbour's estate on the surface. *Sic utere tuo ut alienum non lædas.* The Bishops formerly insisted, as I am informed, upon sufficient pillars being left for that purpose. What is the use of dividing a common if after it has been inclosed, cultivated, drained and built upon, the lord is to destroy the surface? It is against the common weal that this right to get the coal should be so harshly used, contrary to the custom of the former lords. It appears to me that a great wrong is impending."

1417. Under what powers were those inclosures made; under special Acts?—Various Inclosure Acts; they are alike in the main, but they differ in some matters of detail. I wrote again to one of the Messrs. Watson on the 22 December 1859. "My dear Sir,—I have to thank you for your note just received, which has been forwarded to Mr. Story. I regret to hear that your uncle has been ill, and the more that his indisposition should have lasted above six weeks, and precluded attention even to the most urgent and important business;" there were two members of the firm. It was in evidence that Messrs. Watson had examined witnesses on the part of the Commissioners, and had acted for them, and I believe that there is no doubt about the fact that they were the local solicitors for the Commissioners. "I have been for a year or more trying to come to some understanding without success. If the parties committing these wrongs were not seeking procrastination, and a straightforward course were intended, there could have been no difficulty, on receipt of my letter of the 10th ult., in desiring Mr. Summerson to desist from inflicting irremediable injury upon my

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estate until negotiation had been tried." They kept working away the pillars and letting down acre after acre, and therefore delay was of the utmost benefit to the defendants and ruin to the landowner. "On your informing me in the course of a post or two that Mr. Summerson's illegal and destructive workings have been suspended, I shall wait for a short time longer the chance of an amicable settlement." Mr. Watson writes to me thus in reply: "31 December 1859—We have appointed a meeting of the trustees for Friday next, at which the subject of your letters will receive full consideration. Meanwhile, we have (without prejudice) given Summerson and Co. notice to suspend the system of working which has led to the damages of which you complain." That seemed satisfactory, but I am sorry to say that I have no knowledge that that was ever acted upon, and the injuries continued most rapidly, acre after acre being destroyed, and so it has gone on.

1418. You know that that was the case?—Yes, I have seen the holes, and I have gone over the fields. I called the attention of the late Mr. White to that very thing.

1419. Mr. *Hunt.*] Did you take no steps to prevent it?—I could not, except that these actions were commenced.

1420. You could have applied to the Court of Chancery for an injunction?—We were advised not, because it was a point which had never been decided at law.

1421. *Chairman.*] Did you act under legal advice?—Yes; if the point had been previously decided we could have obtained an injunction; but as matters stood, the Court would have ordered an issue, and we went to an issue at once.

1422. Will you state, as well you can, what is the substance of these letters which are now before you, without reading the letters?—I have nearly concluded the letters. I have only one or two more.

1423. Will you state shortly what the subject of them is?—If you will allow me, I will now give you a slight history of the case of Scarr *v.* Summerson, to which the letters refer, to show the sort of delays and difficulties under which the plaintiff has been placed. The case of Scarr *v.* Summerson was the coke-oven case as it was called, to test the right of the lessees of the Ecclesiastical Commissioners to take possession of these lands without leave asked, or compensation paid, to build coke-ovens upon indefinitely, to any extent, and lay waste the land around without any compensation whatever. That was the claim, and this action was brought to test it, and to bring it to the judgment of the Court; we could not get it arranged in any other way. The writ was served after a good deal of negotiation on the 9th of June 1860. The late Mr. White, the solicitor of the firm of White, Borrett & White, then applied on the part of the Commissioners to the plaintiffs' solicitors to delay the trial which was to take place at Durham at the summer assizes of 1860, in order that he might have time to look into these matters; and, as he said, in the hope of making arrangements; he assuring the plaintiff that the Commissioners had only one object, namely, to do what was right and fair between the church and the land. With my approbation on the part of the landowners, the trial was delayed. I came up to London, and saw Mr. White about it, and I was then inclined to hope that we should be able to deal in a fair way. Mr. White undertook to come down into the country himself, to go on to these grounds, and examine into the matter, which he did about the middle of August following, I think about the 18th. He went over the ground; he met parties at Bishop Auckland, and he allowed that the grievances were serious indeed; we certainly had great ground of complaint. After hearing what we had to say, he said that he would take the advice of counsel in London, and meet us again. He did meet us again in the October following, and a good deal of discussion took place upon several of the cases, a list of which I have read to the Committee, and he said that he thought that the facts in Scarr's case were so simple, that it might be disposed of by a special case agreeing upon the facts, and that that would save expense and trouble. Of course, I need not say that the plaintiff was very glad at the prospect of curtailing the expense, and getting the thing settled. That was in October 1860. Then nothing having been done, I wrote on the 21st of January 1861, to Mr. White, as follows: "Dear Sir,—It is now nearly a quarter of a year since we met at Mr. Story's." I should state that at these ovens alone, about 300 tons of coal a week are manufactured into coke, and therefore every hour's delay was profitable to the defendants, and very injurious to the plaintiff.

1424. What you maintain is, that all these matters might have been settled in a much shorter time, and at much less expense?—I apprehend so; I have the strongest belief of it, and *apropos* of what I have said, if there was a Committee or Commission of three working barristers who had to look into that matter, I fully believe that nine-tenths of the litigation would be prevented, and that it would act as a sort of court of reconciliation, because men of such a position and character, having no interest whatever in litigation, would in nine cases out of ten, satisfy the owners of land of the right and wrong of the thing, that is my most firm conviction.

1425. Mr. *Fenwick.*] I understand that you wished to state the course of proceeding in that case, in order to show the delays which took place?—Yes, the actual facts.

1426. *Chairman.*] Delays which were injurious to the plaintiff, and which produced no benefit to the defendants?—It might be highly beneficial, at least they were receiving all the benefits of their rights having been established for the time being; they got as much benefit for the time being as if they had a decision in their favour. Whether we may ever get damages back is another question. My letter to Mr. White proceeds as follows: "I must frankly say that ere this I had hoped to have received some distinct proposal from the Commissioners for the adjustment of the coke-ovens and pitfalls' cases, on which you will agree with me there can be no question raised on their part either of fact or law," excepting the construction of the acts. "I regret to say that as to the pitfalls in my land, I have reason to complain that faith has not been kept, as the pillars have since the understanding on that point continued to be worked away, and many additional acres have been reduced to such a state that my tenant cannot take a cart and horses on to them without danger, and many open holes and ponds have been formed by

by the subsidence. In the hope that Blackett's case might have disposed of the principle involved, I delayed commencing an action for this intolerable outrage upon the rights of property. My tenant calls upon me to drain other land, at a cost of above 100*l.* to fit it for the plough, instead of that portion of the above which was under the plough, and threatens to give up his farm altogether." Another tenant did the same. "Relying upon the cordiality with which you declared the desire of the Commissioners to do justice to parties injured without wasting money in litigation, I have in my own case and others, set my face against the commencement of actions, but longer delay in a full tender of redress will render them inevitable. Mr. White replies on the 7th February. "I have no case of Scarr *v.* Paine, but Summerson at the suit of Scarr, which is, I apprehend, the case you refer to, but it only came into my hands just before the summer assizes, and I waited till after our meeting at Durham, when, with the other case, I referred the matter to Mr. Wood for special report, which I have not yet received. I certainly did not understand I was to be limited to the interval between the assizes, but that the question was to be the subject of a special case, when all the facts which would otherwise be brought out at the assizes, would be admitted without such a costly mode of getting at them." "After all, the question in dispute is one of law, and the facts can, I imagine, be granted and admitted on both sides." This you will observe was in January 1861.

1427. Mr. *Hunt.*] What was the name of the case to which that referred?—Scarr *v.* Summerson; the coke case. Mr. White, himself, said then, that he thought that the facts could be mutually admitted, and the mere point of law, which is really the question, decided ——

1428. Do you conceive that that case rested on the same principle of law as the case which was tried before Mr. Justice Keating?—To some extent, the defendants have extended the same principle to it, in the litigation; it is not finished.

1429. You are not prepared to say that the same principle would govern the two cases?—I apprehend not, exactly, excepting so far as regards the claim of general surface rights still remaining in the Commissioners. That general question which overrides all these points still remains, and affects this case.

1430. If the plea of *jura regalia*, in the case of Fenwick *v.* Hedley, had been sustained, do you consider that it would also have decided this case, or not?—They were going on *pari passu.*

1431. If the plea of *jura regalia* had been sustained, would it have decided the law and the rights in this other case?—Not quite, but it would have done so to a very great extent.

1432. Sir *Henry Willoughby.*] From whom is that letter?—The late Mr. White, of the firm of White, Borrett & White, the solicitors to the Commissioners.

1433. He is not alive now?—He is not alive now; this is his letter to me.

1434. Mr. *Tite.*] But the firm continues?—Yes; I have no doubt of it; he had a son in the business then, and I believe that it still goes on. Here Mr. White stated that he thought that all the facts might be agreed upon; we naturally clung to that hope, and a negotiation commenced which lasted for the whole of the year 1861, trying to draw up a case, and mutually concede facts, and acknowledge facts, so as to get at the law. The facts were very brief indeed, but still there was always some difficulty; some new little point was raised which had to be referred to counsel, and it went on for a whole year, and then there was a danger of the writ running out; there was another assize coming on; namely, the spring assize of 1862, and the plaintiff's counsel then felt that he must have something definite.

1435. *Chairman.*] You did your utmost to get the case decided?—In every way possible.

1436. And you found that great delays were thrown in your way by the agents of the Ecclesiastical Commissioners; is that what you wish to state to the Committee?—Yes; and these two letters will conclude what I have to say, and wind up that point. This is a letter from Messrs. White, Borrett & White to the plaintiff's solicitors, dated 28 January 1862. "Referring to our letter of the 14th instant, we beg to inform you that the further report from Messrs. Watson" (this is from Messrs. White, Borrett & White, and evidently shows that the Messrs. Watson were acting for them), "which has now been received, increases instead of lessens our difficulty in settling the special case. Our pleader, with whom we have had another conference, cannot advise our clients to agree to the case as it stands; and further states, that before he could settle one on behalf of the defendants, he should require in effect to redraw the whole." This was after a whole year. "Under these circumstances, and as the time limited by the course taken by the plaintiffs renders this totally impracticable, we are reluctantly obliged to return your draft unagreed to, and regret that the means taken to bring the parties into accord on the facts, have not resulted in the effect desired," throwing the thing wholly up after we had been a year at work at it, and as we believed, should have it settled, This is the reply of Messrs. Bowser and Ward, which will conclude my statement of these letters, the date is "30 January 1862," a year and a half after the thing was ready for trial, it having been postponed at the request of Mr. White; and this is the statement to him by the plaintiff's solicitors, and which I can confirm by my own interviews. "Scarr *v.* Summerson. We are this morning in receipt of your letter of yesterday, enclosing copy of your letter of same date to our agents, declining to join in special case. We must at once express our great surprise at the course you have pursued, and though we cannot suppose that gentlemen of the high position of the Ecclesiastical Commissioners and yourselves could do a deliberate wrong, yet such is the result of your proceedings towards our clients and ourselves. You will please bear in mind that in June 1860, when we were all ready for going to trial at the then summer assizes, our client at your own most urgent request, and on the faith of protestations that the real defendants, the Ecclesiastical Commissioners, were most anxious to have a peaceful solution of the questions in this case, and Blackett *v.* Bradley postponed going to trial; in pursuance of your own request, the real plaintiff (Mr. Johnson), with ourselves and various other parties, met you twice, at Bishop Auckland and then at Durham, where you had Mr. Smith, Mr. N. Wood, &c., &c., on the part of the Commissioners. At your own suggestions, and, as you observed,

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observed, in order to save the useless costs of an assize trial, Mr. Johnson agreed to have the action turned into a special case, the full draft instructions for which you drew up yourselves, and after many months of discussion the same was agreed to on both sides, except that before admitting one of your statements, we required you to produce the books therein referred to in order to see they were legal evidence. If you had consented to a judge's order for the special case, as is usual in all such cases, no difficulty would have occurred, but as you tacitly declined to unite in this, our agents had no alternative but to bring the matter to a head," and the consequence was, that the action was brought forward for trial at the spring assizes in 1862 at Durham, and, in consequence of the representation by the counsel and solicitors of the defendants that the case would be one of great difficulty involving much evidence and so on, and would, in all probability, ultimately go to the House of Lords, strongly against the wish of the plaintiff's solicitor, the case was taken away from the court and referred to Mr. Grant. Mr. Grant accepted the reference, and was unable as it appears by his correspondence, to get a day fixed to go into it from the solicitors and counsel of the defendants always finding it inconvenient until the 13th of August following. When the case was partly gone into, and, upon the allegation that there would be some important documents and records to be produced, it was adjourned to London and also to Durham on the 3d and 4th of March following, that is the 4th of March of this year, and then it was concluded. I was present at the hearing of the whole of the evidence, and it did not take four hours after all. Then the matter remained in the hands of Mr. Grant up to the day of his death; no award has been made, and now Mr. Grant is unfortunately dead. That is the history of that case.

1437. Mr. *Fenwick.*] And all that expense which was incurred is lost?—It must be wasted, as far as I am advised, and thus this little case which only took three or four hours to hear the evidence, and which Mr. White had said that he considered to lie in a nutshell, has kept us now for more than three years, and I may say that scarcely anything has been done although there has been an expense which it is impossible for me to state. To prove to you the correctness of what I have said, namely, the desirability of having a committee or commission of three barristers of standing and character devoted to the business to look into these things, in the spring of 1861 I was invited on the part of the Commissioners, by Mr. Nicholas Wood, their mining agent, to meet him with a view to arranging terms.

1438. *Chairman.*] What took place after that?—I was invited to meet Mr. Wood to try to hit upon terms. We did meet; we had two meetings, and we arranged terms which we thought were fair between the mining interest and the landed interest, and which we were prepared to recommend to our constituents. Of course it was without prejudice to the law proceedings, but I only tell you that we thought that we had hit upon terms which ought to be satisfactory to all parties, and, for my own part, as an allottee, I said that I would be satisfied with them. That came to nothing.

1439. You think that a great deal of this expense might have been avoided, and that these cases might have been tried with much less delay, if there had been a different constitution of the Ecclesiastical Commission?—I have no doubt at all about it, in my own mind.

1440. And you think that the proprietors in the county of Durham whom you represent, or on whose behalf you have appeared before this Committee, have been greatly injured owing to this constitution of a public body?—I think that they have been greatly injured, and will be injured to a degree which I cannot at all estimate, if things go on as they are.

1441. And you wish to state to this Committee that if this constitution is altered, you think that it will be to the interests of the Church?—I have no doubt whatever that if the organization were improved somewhat in the way that I have mentioned (I do not mean to dictate), the interests of the church would be immensely benefited, excepting in the way which I have pointed out, namely, that certainly this tremendous litigation does induce many poor men to submit *in toto*, because they cannot venture to seek for redress.

1442. But you think that it creates a very great amount of ill feeling in the county of Durham?—An immense amount, and it is rapidly increasing; I may say in all ranks.

1443. Sir *Henry Willoughby.*] I understand you to say that you think that if the constitution of the Ecclesiastical Commissioners had been different, this extensive litigation in the county of Durham would not have taken place. Will you explain to the Committee in what way you think that the constitution of the Commission has caused this extensive litigation?—I think in this way; the parties have no access to any disinterested tribunal, as it were; we try to approach the Commissioners, and then we get a formal letter, which is irrelevant, and we cannot get to head quarters; I write to the Archbishop of Canterbury, and he says that he has nothing to do with it, and that the law must take its course; and so we are thrown back to the solicitors, and they seem to manage the matter entirely as they think fit; and they are directly interested (there is no mincing matters), not only in the number of these lawsuits, but in the prolix way in which they are carried on.

1444. As the representative of these allottees, and that class of property, have you made any direct application to the Commissioners who manage the property of the Church?—No, not further than through Mr. Chalk; we understood that that was the proper way of doing it, and also it has often been discussed among us; but more experienced men than I am in these matters said, that the only result would be that we should have a courteous reception, and that then it would be said that it was a law point, and that we should be sent back to Durham again.

1445. Am I to understand that you never took any step whatever, in order to place this question of grievance, as you consider it, before the Commissioners themselves?—Not further than by communication with Mr. Chalk.

1446. Therefore, in point of fact, you have only communicated with the secretary of the Commissioners; is that so?—And with the lawyers.

1447. Is your property, and the property of these allottees, in the matters which you have been describing to the Committee, treated differently from the property of other gentlemen who have property in the county of Durham?—It is a very special

special case, on account of these palatinate claims, there is no other count palatine in the county, and nobody else has set up these unlimited claims.

1448. Then you mean to say that the grievances of which you complain, are special to the owners of that class of property which you represent?—These particular points are special. Of course there are constant disputes between the owners of land and owners of mines in various ways, but there is no other party who sets up such claims as these, that I know of.

1449. Are you well acquainted with the county of Durham?—I have lived there all my life, and my family before me.

1450. Take the case of Lord Boyne, who has large property in that county, and has mines, and has the surface, would the parties who work his mines, treat his lands in the same way as your lands have been treated by the agents of the Ecclesiastical Commissioners?—I believe that there is a somewhat similar case with regard to some allotments in a manor belonging to Lord Boyne; in fact, I had a conversation with Lord Boyne about it, and he feels (or else I believe his name would have been in this list, that is, of members of the Defence Association) rather in a difficulty of somewhat the same kind.

1451. Coke-ovens are an absolute necessity, are they not; according to the system of working the small coal into coke you must have coke-ovens; the only question is, whether the parties shall pay for the land which they occupy for these coke-ovens?—Coke is quite a new thing; it has nothing to do with mining; a great many mines have no coke-ovens; and if the worker of a mine wants to convert any part of his coal into coke (and it is often a nice point whether he shall do so or not), he applies to the owner of the land to let him a certain quantity of land to erect his manufactory upon.

1452. There are vast masses of coke-ovens in the county of Durham; do you, as an allottee, find yourself in a different position from that in which the owner of the surface of the land would find himself on the estate of a private gentleman?—We do find ourselves in a different position.

1453. Just state the difference?—I have endeavoured to state it by explaining the nature of this plea of *jura regalia* and the evidence in support of it; that is one point; the other is the claim under this particular Inclosure Act. I have stated that there are various Inclosure Acts, both with regard to private manors and with regard to the vast number of manors of the Bishop; they vary in some respects, and the claim here is under that Inclosure Act, though coke-ovens never existed at all at the time of the Inclosure Act; they were not known in the county; the parties still claim, as lessees of the mines, to erect these coke-ovens, and to manufacture this new thing called coke on the land of the allottees without their permission, and paying no rent or compensation for it.

1454. I understand you to complain that the Ecclesiastical Commissioners are not to be got at?—We do not find, in practice, that we can get at them, as we think it would be beneficial that we should.

1455. Are you able to say that there is a great difference between the system as practised when it was under the Bishop, and the system which has been practised during the latter time of the Ecclesiastical Commissioners?—I have endeavoured to explain that to this Committee upon three important points—one a very important point. The Bishops, as I understand, and may almost say that I know, always made their lessees answerable for any harm which they might do; The consequence was that they were cautious in their conduct towards the owners of the soil.

1456. A Bishop, also, has a high character to uphold?—Certainly; that was a great thing. We could have applied to the Bishop; he was on the spot; and he was, of course, anxious that the Church should not come into conflict with the people.

1457. Extensive litigation would be as disagreeable to the Bishop as it would be to the allottees?—I presume so; and possibly still more so, on account of his responsible and sacred position, and because his interest was only a life interest.

1458. Is your complaint that the Ecclesiastical Commissioners are, practically, not to be got at, and are, from their position, necessarily not so cautious as to incurring costs as a Bishop, or any private owner of property would be?—Certainly, that is one point; the thing is handed over to the solicitors, and there we are.

1459. Then the matter being handed over to the solicitors, you are practically very much at the mercy of the solicitors, who have a direct interest in costs?—In practice we feel ourselves entirely so.

1460. That you are in their hands?—In their hands entirely. That is the practical result.

1461. And you hope for such an alteration of the Commission as will place any owners of property in such a position that they shall get a hearing direct from the Commissioners, and not from the secretary only, or from the solicitors?—That would be an immense blessing to the county of Durham.

1462. Have you any doubt that that would very much mitigate the evils of which the gentlemen whom you represent complain?—I have no doubt of it, whatever.

1463. Are you able to state at all, or have you ever seen a paper which could place before the Committee the amount of the costs of the litigation?—They have been so rapidly increased, as I presume, during the last two or three years, that it is difficult to say what they are. I understand that the last account was 12,000*l.* I think that that was the amount last year, but I do not answer as to that.

1464. Is there any witness who can speak to that fact who is likely to appear before this Committee?—I believe that it is stated in a Parliamentary Return.

1465. Do those costs of litigation appear in any public account of the Commission?—I am under the impression that there are Parliamentary Returns stating the aggregate of these sums.

1466. But you do not know the fact?—Not of my own personal knowledge. I have certainly seen some Parliamentary Returns on the subject.

1467. Would not a great many of those costs be settled between the parties and the solicitors in the country, without coming before the Commissioners?—I am not aware of any case having yet been settled in that way.

1468. But it is not in your power to state to the Committee the amount of costs which have been incurred since 1859?—It is not, but it

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must be something very great indeed. Upon the one plea in Fenwick's case I believe that the costs which the defendants will have to pay to the plaintiff, that is to say, which the Church will have to pay, can be stated, or pretty nearly so. Then there will be the costs due from the Commissioners to their solicitors, as between attorney and client, over and above; at that amount, of course, we have no means of getting at present.

1469. Am I to understand that the allottees have combined, in order to protect themselves as far as they can from this species of litigation, and from the mass of costs which is the consequence of this litigation?—Yes; that is just so. The same point would rule, I may say, thousands of acres, and therefore it was highly desirable for all parties that there should not be 20 or 30 actions upon the same point; and besides that, many of the parties injured were exceedingly poor men; small freeholders who had a few acres of land; they could not help themselves; and so it was thought desirable that we should select one or two cases and get the point of law decided for the peace of all concerned.

1470. Has any case of compromise come to your knowledge?—Not one.

1471. Nothing of the kind has come to your knowledge?—I do not believe that there has been any; I can hardly believe that any compromise could arise without my knowing it; but of course I cannot prove a negative.

1472. Mr. *Newdegate.*] I understand from your evidence, that owing to the constitution of the Commission you find that the owners of the surface have practically to deal with the solicitor, who for all practical purposes has no master?—He is his own master, as far as we can see, or know, or feel.

1473. Therefore, the solicitor represents the interests of clients who are not accessible for the purpose of arrangement?—And who have not to suffer the costs in their own pockets; they are a large public body holding immense funds; that is the difficulty.

1474. And, therefore, they are practically irresponsible?—Certainly. Ordinary litigants are mutually bound by the consequences as they affect their own interests.

1475. Mr. *Scourfield.*] Have you had any dealings with any other public Board, such as the Commissioners of Woods and Forests?—No, I have not in my own person.

1476. Mr. *Tite.*] Is there any one gentleman upon the Ecclesiastical Commission, which is very numerous as we know, who is known to you individually?—Yes, the Archbishop of Canterbury is very well known to me; and, in consequence. I addressed him particularly, both as the head of the Church and because he knew the gentlemen with whom I was acting, and myself personally.

1477. The answer which you received from the Archbishop I think was, that it was a legal question, and that he was unable to interfere?—And that he must leave it in the hands of the solicitors.

1478. Therefore, I apprehend you considered that the only course was to address the secretary of the Commission?—Certainly.

1479. Believing that when you addressed him, your communication would reach the body of which he was the organ?—The letter to the Archbishop was at a much later stage, and when it seemed almost hopeless to get satisfaction; but the earlier letter was to Mr. Chalk, that being, as I was advised, the proper course, in order to bring the matter before the Church Estates Committee and the Ecclesiastical Commissioners as the proper parties.

1480. And by him you were referred to the solicitors?—From him I received the reply which I have previously read, and we had a further correspondence which came to nothing, and we were left to our remedy at law.

1481. Mr. *Fenwick.*] I apprehend that you do not complain of the Ecclesiastical Commissioners defending their own rights on their own property in the county of Durham?—Not in the slightest degree; it is perfectly right for them to do so.

1482. But you allege that they defend them in such a way as to be extremely oppressive to the landowners of that county?—The effect of their way of defending their rights is so.

1483. And you attribute that to the constitution of the Commission, and to the fact that practically the solicitor of the Commission has the management of all disputes connected with it?—Certainly.

1484. Do you think that that state of things is made worse by the fact, that the solicitor receives the ordinary fees between solicitor and client?—No doubt the temptation is very great; I do not mean to say but what Messrs. White may be as respectable a firm as any in England, and as respectable individuals; I do not deny it; but it is a very great temptation for gentlemen in that position to have unchecked litigation in their hands.

1485. In fact the greater the amount of litigation that arises, the better for the solicitors of the Commission?—No doubt about it.

1486. Do you think that if the solicitors of the Commission had a liberal fixed salary, it is possible, or perhaps I should say it is probable, that the litigation would be carried on in a less oppressive manner?—I have every reason to believe so.

1487. Mr. Alderman *Copeland.*] Have you any idea of the amount of costs incurred up to the time of the reference in the case of Blackett *v.* Bradley?—There were the costs of arguing the demurrer which was decided against the Commissioners, the Court of Queen's Bench having decided that, whatever the facts might turn out to be, the three pleas of custom to let down the surface of the land in this way, were bad in law.

1488. Have you any idea of the amount of the costs incurred?—No; I cannot say what they were previous to the arbitration; I know that we have paid a good deal of money to keep the thing going.

1489. What amount do you think you may have paid?—I do not know; we have paid 200 *l.* or 300 *l.* just to keep the thing going on, but that is no measure at all of the amount of the costs.

1490. Mr. *Hunt.*] Did the cases to which you have referred of Fenwick *v.* Hedley, and Blackett *v.* Bradley and others to try these rights, arise in the case of land which was subject to any of these Inclosure Acts?—They are all under Inclosure Acts.

1491. I must refer you to your Answer 1317, and to the account which you gave of those Inclosure Acts. You referred to a particular moor in the manor of Wolsingham; that moor was divided by an Inclosure Act; did these cases arise as to land in that manor?—Yes, several of them; Blackett *v.* Bradley did so, and Scarr and Summerson

Summerson did also, and some others, I think, which I have mentioned; Fenwick's case arises out of a different inclosure, namely, that of Lanchester Common.

1492. You stated shortly, in your previous evidence, the provisions of that Inclosure Act?—I did.

1493. This was your answer to Question 1317: "In the manor of Wolsingham there was an extensive moor or common, in the townships of South Bedburn, Hamsterley, Lynesack, and Softley; that moor was divided by an Inclosure Act in the year 1758, the mines being reserved to the Bishop, and the surface given to the commoners as allottees, each acre of the land given to the allottees being charged with an annual rent to the Bishop as, I suppose, a part of the inducement to him. In that Inclosure Act was a clause to this effect: 'Whereas, in working these mines and making pits and roads, and pitheaps and so on, various damages will be inflicted upon individual allottees, and it is expedient to provide a plan for the compensation of those individuals.' That plan provided by the Act was a rate upon all the occupiers of allotment lands in that township to pay the individual for his loss, so that the injury to any particular farm might be diffused over the other farms?"—That is what they call the compensation clause.

1494. That Act proceeded upon the assumption that the occupiers of those lands were liable to the injury which you complain of?—No.

1495. The Act said that where injury was done, the loss should not fall upon the particular allottee who suffered from the injury, that it should not be compensated for by the person doing the injury, but should be spread over the whole of the allottees?—Yes.

1496. Is not that proceeding upon the principle that the allottees were liable to the injury without compensation?—Certainly. It is of no use granting to a person the mines, unless he has privileges on the surface; that is to say, the sinking of a pit, the making of a road to his mine, and making watercourses and room for the pit heap, and a place to put his steam-engine in. All those things create great surface damage. The clause, as we believe, was intended to meet those injuries as mentioned by the Act; but by this mode of working, that is the mode of working we now complain of, destroying, it may be, the whole land: of course when the whole of the coal is worked, the amount of injury done to the surface depends upon various circumstances, the depth of the seam, the distance from the surface, and the nature of the stratification, so that the degrees of injury are very different; but generally, and almost universally there is some injury.

1497. You admit that there is a right to inflict a certain injury?—No doubt about it.

1498. What you complain of as regards the coal is, that the coal pillars have been swept away contrary to the custom, there being no right to sweep away those coal pillars?—And from the judgment of the Court of Queen's Bench, even if there had been a custom to take away the pillars, which we entirely deny; the Court of Queen's Bench has said that it would be so wrong a thing that it would be no excuse for the act.

1499. What they said was, that if there was such a custom, it was a bad custom and could not be upheld in law?—Yes.

1500. And what you complain of with regard to working the mineral is not the injury to the surface, but the injury by taking away the coal pillars?—Yes, the improper working, the inequitable working of the one interest without reference to the other; that is, to that of the owner of the surface.

1501. Was that the point raised in the action of Fenwick *v.* Hedley?—No, that was a wayleave question.

1502. Has the question of these coal pillars ever been raised in the case of any action which has been tried?—The question of the coal pillars has been raised in other cases.

1503. Can you name a case where the question has been raised and decided?—Roberts *v.* Haines was a great case on the subject, and Humphreys *v.* Brogden, and various cases. Smart *v.* Morton was another.

1504. Is the law on that point, namely, on the question of coal pillars, settled by that decided case?—Generally, the law is perfectly settled that the owner of the surface is entitled to the support of the minerals below; that is quite established. The only question is whether this is an exception.

1505. Has that point been settled against the Ecclesiastical Commissioners?—I think not.

1506. Is that point likely to arise?—The case of Blackett *v.* Bradley is especially to ascertain how that is.

1507. I asked you whether the question of coal pillars was raised in any of the cases which you have mentioned?—In Blackett *v.* Bradley that is the exact point of litigation.

1508. And that, you say, is not decided?—It is not finally decided.

1509. Whenever that case is decided, it will settle the question once and for ever on that point?—That is a very difficult thing to say, for this reason, there is some little difference in the wording of these different Inclosure Acts. It would settle the case with regard to that particular Inclosure Act, I presume, finally.

1510. Supposing that it settles the question as to that particular Inclosure Act, all that you would require is that the other Inclosure Acts should be amended, so as to be in accordance with that Inclosure Act under which the case is decided. Is that so?—That is a most difficult question of litigation, namely, the special rights; that, of course, I cannot speak to.

1511. But, at all events, under that Inclosure Act, when that question is settled, it will settle the right for ever?—That is the object of the plaintiff in bringing this action. The allotment land in three of these townships, where there is coal, is at stake.

1512. I want to clear the ground as to where there is a dispute, and where there is not. This litigation, though very oppressive at the time, will settle that question for ever, under that Inclosure Act?—I apprehend that it will settle that point.

1513. And if the point was so settled in favour of the allottees, it would satisfy you?—Entirely, upon that point. We should then get rid of any supposed exception to the general law as to our property.

1514. If there was any case which did not fall within the same principle, by reason of any variation in the Inclosure Acts, it would satisfy you if the other Inclosure Acts were amended, so as to bring the other cases within the same principle?—Yes, I apprehend so; but there would

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be difficulty in getting summarily to a conclusion, as the law business of the Commission is now conducted.

1515. With reference to these coke-ovens, that is a case, I presume, where you dispute the right on the part of the lords of manors, or their representatives, to erect these coke-ovens at all, to the injury of the allottees?—Entirely.

1516. That is a question of strict law, is it not?—Yes.

1517. In which case is that question raised?—In the case of Scarr *v.* Summerson.

1518. Has that been decided?—No; it was referred to Mr. Grant in the way that I have stated. There were two cases referred to him; they were both for trial at the Durham assizes in the spring of 1862.

1519. It was referred to Mr. Grant to ascertain the facts, and to state a special case for the opinion of the Court?—Yes.

1520. Mr. Grant being dead, I presume that some other person will be selected to state that case, and that it will come before the Court for them to decide upon the question of law on that special case stated?—If the plaintiffs can go on, I suppose that that will have to be the course of proceeding.

1521. When that is decided it will settle the law as to these coke-ovens?—Yes.

1522. Then the other case is with regard to what you call way-leave; did you explain the meaning of the term "way-leave"?—Yes, I think that I did; but I can do it in a moment; it is the right of taking minerals across another person's property, either above ground or below; supposing that the whole of this space were mined below, it is often a question whether the minerals here might not be passed through to another place.

1523. That was the point raised in Fenwick's case?—Yes, as to the manor of Lanchester.

1524. As regards that manor, do you consider that the decision in that case has settled that question of right?—It is not yet decided; it has been decided by the Court of Exchequer as to the plea, and generally in favour of the plaintiff.

1525. I thought you said that Mr. Justice Keating decided that the plea was not sustained at the trial?—That is as to that one plea; there were several pleas; but as to the plea of *jura regalia*, which is the plea which has caused so much delay and expense in all these cases, that plea has been finally extinguished in that case, and the Church will have to pay for it.

1526. In what state is that case now?—It is in this state; there is a decision for the plaintiff by the Court of Exchequer. I am told that the defendants have given notice that they intend to bring it by a writ of error before the Court above; that was only the other day.

1527. As soon as the writ of error is tried and decided, it will settle the right in all cases of way-leave coming within the same manor, and under the same Inclosure Act?—I presume that it will; but I should tell you, which is a very material point in that case, and which is an instance of the sort of grievances which we complain of, that the only point which has now been, as I understand, appealed against to a Court of Error from the decision of the Court of Exchequer, was previously decided in the case of Midgley *v.* Richardson; the very same point in the very same manor had by that case long before Fenwick *v.* Hedley been brought before the Court of Exchequer, and decided in favour of the plaintiff Midgley.

1528. But it was not carried further?—No.

1529. Then the point being decided in the same way in Fenwick *v.* Hedley, is to be carried to a superior Court?—Yes.

1530. And the decision of that superior Court will settle the right upon that point in future, when the case is decided?—Yes. Our impression is, particularly after hearing the case fully at the assizes and so on, that that point, which now will go to the Court of Error, might be a legitimate one; it is a difficult point; and we believe that between ordinary litigants they would have taken Fenwick's case up from that point without any further expense of assize trials, or anything of that sort, merely to ascertain the opinion of the highest tribunal upon it. Instead of that, Fenwick's case had to begin *de novo*, just as if the case of Midgley *v.* Richardson had not been decided.

1531. My object in asking these questions in detail is this: I wish to know whether your complaint is merely a retrospective complaint, and whether the decision in all those cases, in which you say the Commissioners have exercised their rights oppressively, will decide the matter for the future, and there will be no occasion to take any precaution against the same thing happening in other cases which may afterwards arise?—I apprehend that it would be so as to these particular cases, but then there are various points which may arise between the Commissioners and the owners of allotments.

1532. Under other Inclosure Acts?—Under different Inclosure Acts and different points; for instance, there is the right of building houses.

1533. Supposing that all these different points are settled one way or another by the courts of law, under one Inclosure Act, you would be satisfied if an Act was passed amending the Inclosure Acts, so as to bring every case under any Inclosure Act within the same principle, so decided under this particular Inclosure Act?—I really cannot answer that question, because in some of the Inclosure Acts the terms of the wording of the clauses are more favourable to the owners of the land than in others, and in some they are less so; it is a very difficult question to answer in that sweeping way.

1534. Is the particular Inclosure Act under which Fenwick's case has arisen more favourable or less favourable than the others?—It is much less favourable to the owners of the land than some of the Inclosure Acts.

1535. Then if the matter is decided in favour of the allottees in that case, it would be *à fortiori* in the other cases?—I should think so; but the wording of that Act is very special.

1536. *A fortiori*, the rights of the allottees would be established under the other Inclosure Acts?—That is a fair way of putting it, but it depends upon the special nature of the case, that is upon the wording upon that point of the several Inclosure Acts; at the same time the principle is applicable to all, and once established, would materially influence all similar questions.

1537. *Chairman.*] You cannot undertake to say that no other points would arise?—Certainly not.

1538. *Mr. Hunt.*] Did you say that when the Bishops themselves managed the estates, their lessees were answerable for any damage done?—It is a good while ago; but I understand that it

was

was the invariable rule to make the lessees of the mines answerable.

1539. For surface damage?—For any damage. I understand the rule to have been in the working of their mines, the Bishop gave to them his rights, but stipulated that they were to work so as not to break any law.

1540. Was that under covenant in their leases?—It was under the provisions of their leases.

1541. Are those provisions omitted in the leases granted by the Ecclesiastical Commissioners?—I believe that they are very much altered; and whether they are or not, the solicitors of the Commissioners have stepped down and taken up all these cases, and they say, "You, the lessees, must stand aside; it is of too great importance for the Church to leave it in your hands, and we will meet all the cases on the part of the Commissioners."

1542. Do you say that the Commissioners extract better terms out of their lessees, by reason of their departing from the custom of the Bishops in respect of making that provision for damage, than the Bishops did?—I do not exactly know how that may be; certainly if it became a matter of lease that the Commissioners were to stand against all consequences, it would make the lease much more valuable to the lessee.

1543. I do not know whether you are certain as to the fact whether there has been any difference in the form of the lease since these estates have been in the hands of the Commissioners?—I know that the leases have been varied from time to time, and, certainly, the form of these leases is very different now from what it was previously to 1821.

1544. I mean in that particular; is there an absence of any provision for the lessees being answerable for damage; are you certain about the facts in that case?—I am not certain that there is any provision; but I know that in practice in all these cases the solicitors of the Ecclesiastical Commissioners step forward and say, "You lessees must not make any terms; we are the parties to whom all applications are to be made."

1545. I understood you to say, in a former answer, that the reason why these complaints were not made when the estates were under the management of the Bishops, was that the Bishops made their lessees answerable for damage?—Yes.

1546. And you are not able to tell us whether the Commissioners do not make their lessees answerable for damage?—I do not know how that may be, but I know that the practice now is that the solicitors of the Commissioners come down and take the whole of the case into their own hands. We always have to apply to them; they appear as the solicitors for the defendants, whoever the defendants are, and there thus comes in a third party, if I may use the expression, between the plaintiff and the defendant.

1547. The result would be this, that if the Ecclesiastical Commissioners establish by law their right to commit this injury, as you allege, against the allottees, then their privileges, as owners of mines, will be of much greater pecuniary value than they have been heretofore?—Certainly, very much greater, and the interest of the landowner will be proportionately diminished.

1548. Lord *Robert Cecil.*] I understand that the application which this case of yours bears to the inquiry before the Committee is, that you complain that the Commissioners are more inaccessible, by reason of their constitution, and more difficult to deal with, in consequence of their great wealth, than you think should be the case?—Just so.

1549. Dealing with the question of their great wealth first, what you would prefer would be a state of things in which the Church should be more on a level with persons who desire to enter into litigation against her?—Yes, to deal more directly with the responsible parties who are not professionally interested in the litigation.

1550. It is not the wealth of the Commissioners, and their power to maintain litigation, which you object to, but it is that it falls into the hands of the solicitors, who have a direct interest in litigation?—In every extension of litigation, in every paper which is required, and put in evidence, and in every litigation which arises; and then they have an indefinite purse from which to remunerate themselves for any such expenses.

1551. When you had the Bishop to deal with, did he deal with these questions himself, or did not he refer you to his professional man?—It generally rested with the lessees; if there were any disputes, the actions were brought against the lessees, who did the wrong; in law it must be so, and in practice the lessees were answerable in their own purses for any trespass or encroachment on the rights of the owners of the surface, that is, of the allottees.

1552. If the leases were granted exactly as they used to be, it seems to me that the Commissioners would be just as good for you as the Bishop?—Yes, if the practice was the same; if the parties who, in the first instance, did the alleged wrong were the parties answerable for it.

1553. But I understand you to say that the injury arose out of the practice of the lessees?—With regard to removing the pillars, I know that the form of the lease is altered, and that the lessees are not now required rigidly to leave sufficient pillars, as they formerly were.

1554. Then your objection directs itself solely against the form of the lease, and is wholly unaffected by the question as to who it is that grants that lease?—We do not care at all who grants the lease, it is the practical working.

1555. With reference to the inaccessibility of the Commissioners, did you make any effort to see Lord Chichester?—It was much discussed, and we were told by men who had had greater experience in these matters than I had, that it was quite useless, that it would be a waste of time, that we should be courteously received, and then told that these were legal questions, and that it must rest with the solicitors.

1556. You were told that by persons who founded their opinion upon their own experience in previous cases?—Certainly.

1557. And the same would of course apply to either of the other Commissioners, Mr. Deedes, or Mr. Walpole?—I speak of the body, of course; we could not get access to an individual in a formal way.

1558. You understood from those who knew best, that it was the invariable practice of all Commissioners not to enter into these questions themselves, but to abandon them wholly to their legal advisers?—That it was the practice of the Estates Commission of the Ecclesiastical Commissioners.

1559. You did make an effort to approach the

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Archbishop of Canterbury, and you found that the advice given you was perfectly sound?—I was first of all advised that Mr. Chalk, the secretary to the Commissioners, was the proper person to apply to, and to whom the grievance was to be stated. I did so, and, as I have explained, I could get no redress at all; I could get no applicable answer in fact, and never have done so yet.

1560. And you got no answer from the Archbishop?—I got an answer from the Archbishop, which I have read; and the Archbishop said that really he and the other Bishops could not deal with the question, as it was a legal matter. I appealed to him as the head of the Church. I pointed out to him, among other things, the injury which the Church was receiving in the county, which is very serious indeed, and very painful. I addressed him as the head of the Church, and of the great body of Commissioners, to know whether anything could be done, whether we could have any communication with him, or whether he would look into it himself, so as to form an opinion as to the right and the wrong.

1561. But he referred you to his legal advisers?—Just so. He said that he and the other Bishops had no power, and that it must be referred to the legal advisers of the Commission.

1562. Mr. *E. P. Bouverie.*] Were you aware at that time that the Ecclesiastical Commission had nothing to do with the management of the property of the Church, but that the management of its estates was vested in the Church Estates Commissioners?—I did not exactly know the working of it, and I wanted to go to head quarters. That was my object.

1563. When you say that your complaint is that you could not get to the Ecclesiastical Commissioners, it appears that you did not even know who were the people entrusted by law with the management of the property?—I do not mean to say that; because I have said that I had previously communicated, through Mr. Chalk, with the Estates Committee. I wanted to leave no stone unturned; that was the long and the short of it.

1564. You wrote to Mr. Chalk on the 14th of February, I think, as you stated the other day?—Yes.

1565. And Mr. Chalk wrote you a letter, making a mis-reference to a matter upon which you had not addressed him?—To something quite irrelevant, and I wrote to him to explain its irrelevancy; he then asked for a copy of the Inclosure Act, and I sent it, and after some time I wanted it again, but I did not get it; I therefore wrote to him asking for the return of it, which he complied with very courteously; and I have never received any further explanation.

1566. Is that the entire foundation of your statement, that you could not get to the Ecclesiastical Commissioners?—No; as I have explained in my evidence, we consulted with various public men whether it would be of any use to have a deputation; for my own part, I confess that I wished to have a deputation from the landowners in the county of Durham to see the Estates Committee, Lord Chichester and others, in order to see if anything could be done, and we were told that it would have no practical result.

1567. I understand, then, that it was not your opinion that you could not get to the Ecclesiastical Commissioners, but that you were advised by other people that you could not get to the Ecclesiastical Commissioners?—By Members of Parliament; by public persons.

1568. In point of fact, you have never made any attempt, yourself, to get to the Commissioners?—Not further than I have stated; that is by letters to Mr. Chalk, and by letters to the Archbishop.

1569. The opinion which you have expressed, that the Ecclesiastical Commissioners are not to be got at, is an opinion which you have gathered from other people, and is not formed from your own experience upon the matter?—Excepting so far as I have stated, and in so much confirmed by my own experience.

1570. You stated, the other day, that you thought that the proper party to be entrusted with the management of these large estates, was a body of three lawyers of great station, something like the Charity Commissioners?—Something of that sort; gentlemen who, by reason of their professional education and by the duties imposed upon them, should be required to look into these things, and be able to understand the points themselves.

1571. Do you mean the legal points which arise in questions of litigation between the lessees of the estates and the owners?—Yes, and various questions between the ownership of the mines and the ownership of the surface, and so on, which branch out into all these points.

1572. Do you think that the whole of the questions which arise in the management of a great landed estate are necessarily questions which lawyers, above all others, are competent to decide?—All these questions which I have been alluding to are law points, which, as I believe, might have been readily disposed of. Of course I suppose that there might be some other committee for the distribution of the funds.

1573. You would not confine such a body as you speak of entirely to lawyers?—No, not when you came to the enlargement of livings, and all the questions relating to the distribution of the funds.

1574. But with regard to the management of the enormous estate which is vested in the Ecclesiastical Commissioners, do you think, looking at the peculiar qualifications of lawyers, that they ought solely to be entrusted with the questions which arise in reference to that estate?—I think that they would best understand all questions of this sort; for instance, if one was a Chancery man and another a common law man, and the other a conveyancer, I think that you would have in that body the best legal tribunal for the discussion of all these questions, and then they would know what questions ought really to be sent to issue before the courts, and what not.

1575. Then I understand that you have in your mind simply questions of litigation as to the rights of property, but not the administration of a large landed estate, such as is vested in the Church Estates Commission?—Of course in the administration, so far as regards valuation, and so on, these gentlemen would appoint proper valuers, and land agents and mining agents.

1576. Supposing that the gentlemen in whom was vested the management of these estates never took any important step with respect to litigation, without the advice of counsel as eminent as you could get for the large salaries which you propose to give would not that satisfy you that at least they acted upon good advice in a question of that nature?

nature?—I should like them to be themselves competent to form an opinion, without the advice of any persons who were interested in litigation.

1577. Take the case of the Bishop of Durham; if these estates had been vested in him, and he had had a dispute with his lessees, or rather, that his lessees had had a dispute with the owners of the soil with respect to his rights, could he have acted, except upon the advice of a qualified lawyer, as to the litigation which it should involve?—I should think not.

1578. Are you aware, which is a fact, that the lessees who are doing these acts, are really acting under the old leases granted by the Bishop?—The mine leases were generally for 21 years, renewable every seven.

1579. Have they been renewed by the Church Estates Commissioners, and have these lessees new leases or not?—Yes; some of them have, I know, because it was in evidence.

1580. Are these lessees with whom you are in dispute, acting under new leases granted by the Church Estates Commissioners; can you state that as a fact?—Which case do you refer to? In the case of Blackett *v.* Bradley, I think the lease was about the year 1852 or 1853, unless it has been renewed very lately; it was a different form of lease from the old leases.

1581. Was not it a lease granted by a Bishop of Durham?—We always understood that it was under the Commissioners.

1582. I am assured by the agent of the Commissioners that it is an old lease?—Some of these leases are originally very old, and they have been renewed and altered from time to time.

1583. Do you know as a fact, or not, whether these are new leases granted by the Church Estates Commissioners or the Ecclesiastical Commissioners, or whether the lessees are working out the pillars of coal under the old leases granted by the Bishop?—The old leases which were produced in evidence are different in their provision from the lease which at present is in operation, and which was also produced in evidence.

1584. I do not know what the difference between the old lease and the new lease is, but I wish to know whether the lease under which the lessees have been recently working out their pillars of coal is a lease granted by the Bishop, and not a lease granted by the Ecclesiastical Commissioners, or otherwise?—There was a transition period. In the lifetime of Bishop Maltby, the Commissioners, as I have always understood, did not come fully into action.

1585. In the lifetime of Bishop Maltby were the estates vested in the Ecclesiastical Commissioners?—To a certain extent they were, but there was a qualification which I am not prepared to explain; there was a difference between the state of things then and the state of things now.

1586. Can you give me a distinct answer as to the fact whether these leases are Bishops' leases or new leases granted by the Church Estates Commissioners, or do you not know?—I do not exactly know what stage the lease was in to which you refer, but I saw it produced in evidence, and the provisions were different from the old leases which were produced in evidence.

1587. Then you would be surprised if you were assured that the lessees were working out their pillars under leases which were granted by the Bishop?—No; I do not know that I should.

1588. You spoke of a meeting which was held on the 23d of December 1862, to remonstrate with respect to the course taken by the Ecclesiastical Commissioners; how many gentlemen were present at that meeting?—I am sure I do not know; it was not a large meeting; but a good many other gentlemen intended to be present, and were prevented.

1589. Can you tell me about how many were present?—I do not know, I am sure.

1590. Were there a dozen?—There might have been eight or ten; it was not a large meeting, in point of numbers; to be more correct, it was a meeting of the Committee, hastily called, which several influential owners of allotment lands, resident at a distance, were invited to attend.

1591. Am I to understand that your objection is to the nature of the rights claimed on the part of the Estates Commissioners, or to the mode in which they enforce those rights?—I complain decidedly of the nature of the rights; that is to say, that they are more extensive and more injurious to the land than we had any idea of before.

1592. If those rights were legal rights vested in the Commission by Act of Parliament, do you think that they would have been justified in abandoning them?—Certainly not, in the least.

1593. Then you admit that it was their duty, when those rights were contested, acting upon the best advice which they could get, to ascertain what was their legal position with respect to them?—I apprehend so.

1594. Your complaint really comes to this, that it rather points to the mode in which they have enforced their rights, you think oppressively to the landowners, than to the claim which they have set up of these rights on the part of the lessees?—We think that the claims are excessively sweeping, particularly that unheard-of claim under the plea of *jura regalia*. The whole county was amazed at the extent of it.

1595. Had the Estates Commissioners, if they were authorised that those were their rights, any authority to abandon the property of the Church merely because they were very extensive, and unknown to the owners of property around?—I should think that they had no authority of the kind.

1596. Then it was their duty to take their best course to assert those rights, and insist upon them?—Certainly.

1597. What other mode could they have taken except litigation, if those rights were disputed?—That is their mode.

1598. Supposing that this was not a body of public trustees, but was a large landowner, what other course would a gentleman in that position have taken, except that of consulting his solicitor, and taking the best legal advice, in the way of counsel, which he could get, and being guided by that advice?—I think that with ordinary prudence he would not have run the risk of having to pay such costs.

1599. You think that his purse would not have been so long as that of the Commissioners, and that therefore he would not have risked the expense?—Just so; and it would have been his own purse, and he would have been more prudent.

1600. Then it comes to this, that it is a harder case to fight with a long purse than with a more limited one?—Of course; but it is still more hard when the party who fights you has not to pay for it in any way; there is not the check of due discretion.

1601. You have not the check that the draft upon

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upon the pocket of the litigant may deter him from embarking in a long litigation?—There is no check, and, therefore, the most desperate attempts may be made, especially when those who direct them are benefited by having them made, whatever the issue may be.

1602. Have you had any personal communication with the solicitors of the Commissioners meanwhile?—Frequently. I came up to town on purpose to see Mr. White, as I have stated.

1603. Have you any reason to complain personally of their treatment of you in any way?—I was treated most courteously, and was led to hope that we might be able to settle the matter as between man and man without any unnecessary delay, and without technical difficulties of any kind.

1604. You appear to be a gentleman of sense and judgment; did you observe any apparent disposition on the part of the solicitors of the Commissioners to protract matters, and to insist upon points which were really immaterial to the question?—We found that they did protract matters in every way they could, as far as we could understand it.

1605. Was there any attempt to come to an agreement with you with regard to a statement of facts to be submitted to the court without all this litigation?—That attempt lasted for more than a year.

1606. How came it to fall through?—It fell through, as I have stated, from extracts of the correspondence between the parties; the plaintiff's solicitor felt, at the end of above a year's negotiation, that he was no nearer to a conclusion; he could not get any limit put to this negotiation; another assize was coming on, and he wished to time the solicitors of the Commission; he wished them to agree to a judge's order, that the thing might come to an end; then Mr. White, as I have read, said that he must throw the negotiation up.

1607. I suppose that the evidence in the case of these litigated matters was mostly documentary?—No; there was a good deal of evidence to try to support the plea of custom.

1608. But it was necessary in preparing a statement of the case for the judgment of the court, even by agreement, to rake up an enormous amount of old documentary evidence in a matter of this kind, was it not?—I should think that with regard to the coke-oven case, there was no necessity for any such evidence at all.

1609. Was the coke-oven case the one in which you attempted to come to an agreement?—Yes, more particularly; it was also attempted in Blackett's case, the coal pillar case, there was a negotiation; but it very soon appeared that the facts started there were so extensive, and so much matter of dispute, that it was given up.

1610. When the question was actually litigated, was not there an enormous amount of documentary evidence produced?—Under the plea of *jura regalia*, an enormous amount of documentary evidence was produced, and according to the statement of the counsel for the defendants, a great deal more was ready; that is what actually occurred before the Court of Assize.

1611. *Chairman.*] And the Commissioners have had to pay the expense of the whole of that?—Yes.

1612. For both sides?—Of course they must pay their own expenses.

1613. What you complain of is a want of proper control over their agents by the Ecclesiastical Commissioners, is it not?—The want of an active control.

1614. And you say that if you were dealing with a private individual, however rich he might be, he would hesitate before incurring such great expenses without a reasonable expectation of success?—As a prudent man, he certainly would.

1615. And what you mean by saying that you would like to have a Board similar to the Charity Commissioners, is that you would wish to have gentlemen of proper education, who should devote their whole time to the business of the Commission?—And who would be able themselves to form an opinion, and expected to do so.

1616. You think that gentlemen in so high a position as the present Church Estates Commissioners, cannot give their whole time to the business of the Commission?—I do not think it is possible, and I do not think that they are gentlemen of that sort of education that they can fairly be expected to sift these matters.

1617. Are you aware that the right honourable gentleman who has just been examining you is a lawyer, and that Mr. Walpole is also a lawyer?—I presume so, although I have not the honour of being acquainted with them, but I presume that Lord Chichester is not a barrister.

1618. But you would wish to have gentlemen who should be understood to give their whole time to the business of the Commission?—Exactly so; that they should look into these things for themselves, as between the public, and the Church, and the individuals.

1619. You think that at any rate some members of legal education would be a great assistance?—I should say that that would be pretty nearly essential, and that they should be required to apply their time and professional knowledge to the niceties and details of each question, so as to form an opinion of their own; and then, if necessary, consult the solicitor and counsel of the Commission, as a sensible man would do in the management of his own affairs.

1620. And that the Charity Commissioners, or the Inclosure Commissioners, being generally chosen from among lawyers, points to the desirability, in the mind of the Government, that the gentlemen having the management of such Boards as these should have a legal education?—With regard to the Charity Commissioners, I think that they are all barristers.

1621. Are you acquainted with the Inclosure Commission?—No, I cannot say that I can speak as to that.

1622. You said that you found it difficult to understand who had the management of the Church property in the Ecclesiastical Commission, did you not?—That it was difficult to understand who were exactly the governing body.

1623. Is it an evil that it should be so difficult for persons to understand who really has the management of the Church property?—Certainly.

1624. That the system of the Ecclesiastical Commission, as it exists at present, should be so extremely complicated?—In all these matters we are told that the Commissioners are trustees for the Church, and then when we apply to the Bishops they tell us that they have no power over the matter.

1625. You, therefore, think that some simplification of the Commission would be a good thing?—I should think that it would be most desirable.

1626. When you addressed your letter to Mr. Chalk

Chalk, you addressed Mr. Chalk as the Secretary of the Ecclesiastical Commissioners, did you not?—Yes.

1627. Whenever you address a public department, you address the secretary, do you not?—Certainly.

1628. And when you address the secretary, you understand that you are addressing the department?—I did so in that case, and I expressly requested that the communication should be laid before the proper parties; it was not for me to say who were the proper parties, but I requested that it might be laid before them.

1629. And do you think that when a letter is addressed to the secretary, it ought to obtain the careful consideration of the Commissioners themselves?—Certainly; that is what I expect.

1630. Supposing that the cases of the coal pillars and the coke-ovens, and the way-leaves were settled, you do not feel certain, and cannot answer that with the present system of things, of so much being left to the solicitors, other points of litigation may not arise?—I do not feel at all certain, because the field is so extensive that I do not know what legal ingenuity might do in finding a difference, that is, in discovering some distinction or fresh point on which fresh litigation might not be started.

1631. Whatever leases the lessees act under, are you aware of this one fact, that the principal part of these questions has arisen in the last three years?—I am not quite certain as to the period; about three or four years, I think.

1632. And this immense amount of litigation in the county of Durham was unknown before that time?—Yes.

1633. Then all this litigation has arisen since the Ecclesiastical Commissioners took the management of that property?—Yes.

1634. Under whatever system of leases the lessees may act?—Just so; I should say that these evils have been gradually creeping on a little for many years, but the broad positions which are now laid down were never heard of before.

1635. Do you think that those broad positions would have been taken, supposing the property had remained in the hands of the Bishops?—I should doubt it very much.

1636. Am I to understand you to complain not that the Ecclesiastical Commissioners have asserted their rights, but that they have asserted their rights in the most expensive manner?—In a very sweeping way, and in a very expensive manner.

1637. But they are justified in asserting every right which they think they can maintain, are they not?—No doubt about it; every right which they can fairly maintain.

1638. But you complain of unnecessary expense in asserting these rights?—Yes, as I believe; and as has been proved in the only case which has been finally decided.

1639. And of pushing these rights beyond the point where you believe there was a reasonable prospect of success?—Yes.

1640. And that this has created a great deal of litigation and difficulty in the county of Durham?—Very great indeed, and very serious injury to individuals, and a very painful feeling.

1641. Mr. *Newdegate.*] Is it not inevitable that in the case of two properties so connected as the property of the surface and the property in the mines, infinite questions must arise touching way-leave and compensation, and the like, which must be settled by agreement between the owners unless litigation is to be carried on to an unlimited extent?—Those questions are very much understood and ascertained where one person is entitled to the surface, and the other to the mine.

1642. And the common practice is to settle them by agreement?—The common practice is to settle them by agreement. In the county of Durham those questions arise to an immense extent, and are constantly settled without difficulty or expense.

1643. And if that practice is departed from, does it not result in an amount of litigation detrimental to both parties?—Very highly detrimental.

1644. *Chairman.*] Is there no mode of working the mines without destroying the surface?—Certainly; thousands of acres in the county of Durham are so worked; it would never do for a gentleman, when he let his mine, to have his estate destroyed.

1645. One of your principal complaints is, that by the new system the surface is destroyed, in order to work the mines?—Yes; it is in all degrees of destruction from the mere swing, which destroys your drainage and shakes your buildings, to great holes and ponds; it all depends upon circumstances.

1646. Sir *Henry Willoughby.*] You have suggested a commission of three experienced lawyers?—Yes.

1647. Would that be the best mode of avoiding law and costs?—I apprehend so, they having no interest whatever in it; they could not be counsel in the case, nor have any fees arising out of it.

1648. Would not perhaps one experienced lawyer upon the Commission be enough?—It might be so; but when you consider the enormous extent of this property, it might perhaps be a great weight to throw upon any one individual. The property even in the county of Durham is enormous, and is a most active property; mining and building, and so on.

1649. In the management of such an extensive range of business as that which falls under the eye of the Ecclesiastical Commission, is there not an advantage in having men of varied capacity on it; highly educated gentlemen, for instance, and perhaps two lawyers?—For the purpose of the distribution of the funds and all that business, I contemplate a different committee, in which certainly there should be the representatives of the Ecclesiastical bench. As to the question of enlargement of livings and building churches, and so on, all that question, I should presume, would be in the hands of a separate department.

1650. Do you contemplate two commissions or one?—I would contemplate two bodies.

1651. Of three each?—No, I do not know about the distribution of the funds; I do not go into that; I have not paid any attention to it, but I contemplate an entirely separate body, something like the present general body, which consists, I believe, of 40 or 50, many of whom never attend and cannot attend, but much reduced in number.

1652. *Chairman.*] As I understood from your evidence the last time you were here, you were led to suggest three lawyers on account of the Charity Commissioners being composed of three lawyers, and working well?—Partly from that, and also from the common sense of the thing.

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1653. Mr. *E. P. Bouverie.*] Have they anything to do with the administration of landed property?—No; but I apprehend that if there was any question of right they would look into it.

1654. Is the case of Blackett *v.* Bradley still *sub judice*; is the appeal going on?—It is in a suspended state, by reason of the death of Mr. Grant.

1655. Have you received any notice about it?—I called at Mr. Grant's chambers, and was told that he was dead.

1656. Mr. *Hunt.*] Are you aware that each Charity Commissioner takes a different case?—I have understood so.

1657. Would you propose, if there were three lawyers on the Ecclesiastical Commission, that all the three lawyers should take a question which was referred to them, or that only one of them should take a particular question?—If they had a secretary like Mr. Chalk, I apprehend that they would divide the labour as they thought fit, according to their respective qualifications and leisure.

1658. *Chairman.*] Your main object would be to have the principals settling these questions instead of the secretary?—Settling them in a preliminary way, just looking at them in a general way, as a prudent man would proceed in his own affairs.

1659. And looking into the details of the business more than gentlemen in so high a position as the present Ecclesiastical Commissioners can do?—Precisely.

1660. Mr. *E. P. Bouverie.*] I do not understand that you have any knowledge that those gentlemen do not look at present into these matters?—No; all I can say is, that I apply for an examination of the matter by the Commissioners, and can get no satisfactory reply.

1661. Are you not aware that all these matters go through the course of the office, and do go before the Commissioners?—I hoped that they would, and that I should have an answer; but I could not get any.

1662. Mr. Alderman *Copeland.*] You have been asked whether the Charity Commissioners have anything to do with land. Is it not a fact, that they sanction leases, and look to the renewals of leases of charity property?—I apprehend so.

1663. Mr. *Fenwick.*] Do you know anything of the case of the Inclosure Commissioners?—I cannot say that I do.

1664. You say that you were at the trial which took place at Durham?—Yes.

1665. Can you state whether at that trial an attempt was made by the defendants—the Ecclesiastical Commissioners, to get the matter referred, so as to state a special case for the future consideration of the court, in the same way as in the case of Blackett *v.* Bradley?—I apprehend that it was so, but I had not come into court at that time. I understood that it was so, but will not say positively that it was, because I was not in court at that time.

1666. *Chairman.*] With regard to your not consulting the Ecclesiastical Commissioners themselves, I wish to ask you a further question, as to the reasons why you did not do so; why, when you were dissatisfied with the secretary, you did not go to the principals?—Because I was advised by gentlemen more accustomed to these matters than I am, that it would lead to no practical result; that we should have a courteous reception, and a little conversation, and that then we should be told that it was a law point, and must go to the solicitors.

1667. Then, looking at it in a practical point of view, you were advised, although you had a deep interest in the case, that it would be of no use going to them?—Precisely so.

1668. Was the reason of that, that everything was left to the officials?—That was the reason which I understood.

1669. And that they practically did not assume any control over the officials?—Not an effective control in a point of that sort.

1670. And that, therefore, it would be a waste of time for you to come up?—Just so.

1671. Mr. *Hunt.*] But as I understand, you do not know whether this question was referred to the Church Estates Commissioners, or to the Eccleciastical Commissioners for England?—No; I applied to their secretary in the hope, and requesting that that communication should be laid before them; that is the proper department of the whole body.

1672. You are not prepared to say that that communication was not laid before them?—I got an answer which was perfectly irrelevant, and I never got a further answer that it had been laid before them.

1673. Supposing that you had a litigation with a private gentleman, and you saw him and had a reception, and he heard all that you had to say, you would naturally expect the same answer, namely, that he must consult his legal adviser, would you not?—Yes; but I should expect that it would be gone into in a different way from that in which I understood that this matter would be gone into with a deputation.

1674. How did you understand that it would be gone into?—As I have stated before, that we should be courteously received, and that after some explanation it would be said that it was a point upon these Inclosure Acts, and that it would be referred to the law advisers.

1675. Supposing that a point of dispute had arisen with me, and that you had seen me, and I had heard what you had to say, and I had said that I should consult my legal adviser, is not that the answer which you would have expected?—I should have expected that you would have gone into it more at length, and would have been more personally interested in it than I was told that this body could be.

1676. In any case, whatever the length of the interview might have been, you must ultimately have got the answer that the person with whom you sought the interview must consult his legal adviser?—Of course, in the end, in case the matter could not have been arranged with the principals.

1677. *Chairman.*] I understand you to say that there are two ways of consulting a legal adviser, the one is being entirely in his hands, and the other is listening to the reasonableness of his proposals?—Just so.

1678. And that your object was to get these points settled at the least expense to yourselves?—Of course.

1679. Mr. *Hunt.*] But I do not understand that you show that the Ecclesiastical Commissioners took a different course from what any private party would have done; they said that they must refer the matter to their legal advisers; it was so referred, and they acted under that advice?—I suppose so.

1680. Supposing that you had gone to a private party,

party, and that that private party had obtained legal advice to a certain effect, you would not have expected him to have overruled that legal advice?—No; he would have exercised a discretion.

1681. Sir *Henry Willoughby.*] In this particular case, I understand you, that you really got no answer at all?—No available answer.

1682. Mr. *Hunt.*] I understood you to say that you received a letter from the secretary?—From Mr. Chalk.

1683. Saying that your communication would be referred to the Commissioners?—No; it said that my communication, reciting it, had been laid before the Commissioners, but that recital was totally irrelevant to my question; it did not apply. I then wrote to Mr. Chalk to explain that matter, and he then asked me for a copy of the Act to which I referred *de novo.* I sent him that Act; after a considerable length of time I did not get it back, and I wrote for it, and by that time I hoped that Mr. Chalk was thoroughly acquainted with the nature of the application, and I hoped for an answer, but I never got one. I sent a copy of the Act, in compliance with Mr. Chalk's request that he might have full information. Of course I expected that he had the Act in his office, but still I sent it.

1684. Mr. *E. P. Bouverie.*] Was that the last letter which you got?—Then I did not get the Act for some time, and I wrote to ask for it, and Mr. Chalk returned it, and I never got any further answer.

1685. You never wrote to ask for a further answer to your previous communication?—The statement and the request were all that I did. I could not do more in it; and by that time I think that the matter had gone on, and that the solicitors were in communication with Messrs. White, Borrett & White, and a month or two afterwards I saw Mr. White myself.

1686. How did you come into communication with Messrs. White?—Mr. White requested delay, and the solicitors of the plaintiffs referred to me to know whether I would accede to it; so I thought that the best way was, as Mr. White had shown a disposition to look into the matter, to try to arrange for me to see him, and I had a long interview with him, in the hope of bringing about some arrangement.

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1687. *Chairman.*] With regard to one plea, was not it stated by the judge that even if it were proved, public policy would prevent its being allowed?—It was not only stated, but it was the judgment of the Court of Queen's Bench that the main defence, namely, the pleas of custom to do these acts, was bad, that it was a bad custom, and therefore no defence, even if in evidence it could be proved that such a custom had sprung up. That was the unanimous judgment.

1688. Mr. *Hunt.*] I did not understand that they put it in the way that the Chairman says: I understood that it was not decided that the plea could not be sustained in law even if proved, but that it could not be proved, it being so bad a custom that it could not be upheld in law?—There were six pleas altogether; there were three pleas of custom.

1689. I understood that what the judge said was this: "There is no good in proving that custom; that custom will not sustain the plea, because it is so bad a custom; if you prove it, it cannot be sustained in law"?—That was the judgment in the Court of Queen's Bench upon the demurrer.

1690. *Chairman.*] Was not a considerable expense incurred in endeavouring to establish that custom?—An immense expense.

1691. And that consequently was an entirely useless expense?—I apprehend so. The reason given was that the Commissioners would probably appeal against the judgment of the Court of Queen's Bench to a higher Court. Of course that was open to them. We had hoped that the demurrer would have settled the point.

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1692. *Chairman.*] You were, I believe, Steward to the Bishop of Durham?—I was steward to the Bishop of Durham, and what was called lay secretary.

1693. For how long?—To the two Bishops, namely, Bishop Van Mildert and Bishop Maltby, 23 years, or nearly so; upwards of 20 years.

1694. Are you acquainted with the dealings with the lessees of the Bishop, and with the leases which were given to them, and the covenants of those leases?—Yes.

1695. In all the former leases of the Bishops, was it customary to make the lessees liable for any damage?—Yes; there was a clause of indemnity, to indemnify the Bishop against any damage done by the lessee.

1696. Mr. *Fenwick.*] There was a covenant by the lessee in the lease, that he would hold the Bishop harmless for any acts of his own?—Yes; any damage which he might commit.

1697. *Chairman.*] Are you aware that that custom has been departed from?—I am not aware of it; I have ceased to act for the Bishop since 1856.

1698. Was there much litigation with regard to the estates of the see during the time that you were the steward?—No, not much; there were some heavy suits, but very few. I always tried to keep the Bishop out of law as much as I could.

1699. And you succeeded?—I did.

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1700. Was it your practice to come to an agreement on these disputed matters as often as you could?—Yes; but our rights were pretty well known.

1701. Are you aware that a great deal of litigation has gone on lately with regard to those rights?—No; I am not aware of it.

1702. The rights were pretty well known, and the litigation was very small during the time that you held the office of steward to the Bishops?—Yes.

1703. Were the leases altered during the latter part of the time that you were steward to the Bishops?—In some respects. They were altered as regards the render. There were ten-tale rents reserved in the leases, which had not been done formerly.

1704. Was there any alteration in the leases with regard to working out the pillars of coal?—Not that I remember.

1705. Mr. *E. P. Bouverie.*] Was there any question raised in your time as to the right of the lessees under ancient common lands to extract the pillars of coal?—No; I do not remember any question of that sort.

1706. Mr. *Hunt.*] Had such land been inclosed under an Inclosure Act?—I should think so.

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1707. Mr. *E. P. Bouverie.*] Was it the practice of Bishop Maltby to give renewals?—Yes; to the very last he gave renewals of leases.

1708. The leases upon which disputes have now arisen, therefore, must have been leases granted either by him or by his predecessors?—I should think so, certainly. The Bishop went on renewing leases; they were renewable septennially.

1709. He was not in any way under the new Acts respecting the Ecclesiastical Commissioners?—No.

1710. Was there any alteration in the leases in respect of the clause of indemnity which you have mentioned?—No, certainly not, in my time. I think that the Bishop granted no lease after 1855. I think the Bishop gave up the estates to the Commissioners in the autumn of 1855.

1711. Was there a strong tendency to disputes, with respect to carrying on mining operations, between the owners of the surface and the owners of the mines?—There were, sometimes; the owners of the surface often threatened actions; but I suppose that the lessees compromised matters with them.

1712. Are the owners of the surface difficult gentlemen to manage in these cases?—I dare say that they are; I never had to do with the parties themselves; the lessees always stood in the gap to keep the Bishop harmless.

1713. Do you know whether there was any heavy litigation upon these matters?—Not upon those matters; we had very heavy litigation as to whether coal could be worked under certain copyholds in spite of the copyholder.

1714. Did that lead to great expense?—Yes, very heavy costs.

1715. Costs incurred by the Bishop?—Partly by one, and partly by the other.

1716. Did the Bishop come in aid of the lessees in that case?—Yes.

1717. Have you any idea of what cost he may have been put to in a general way?—I cannot conceive, but I should think 400*l.* or 500*l.* in one case, if I remember rightly.

1718. Did he succeed in vindicating the rights of the see?—No; he did not; there was some compromise made; I think that they threatened to move for a new trial, and that then the case was compromised; but I have not a very clear recollection of it; it was some years ago.

1719. Did you find any disposition to combine, on the part of the copyhold tenants, to resist the vindication of the rights of the see?—No; I do not remember anything of that kind; the lessee, in this instance, first of all undertook to defend his own cause, and then it went on so far that he said that he could not do it, and that the Bishop was as much interested, or more than himself; and the Bishop agreed to assist him on his own behalf.

1720. In addition to the costs of the Bishop in that case, the lessee, himself, had to incur expense?—He had.

1721. I am afraid that in mining districts those things are almost unavoidable, are they not?—I should be afraid so; it was rather peculiar in the county of Durham, because the Bishop had the coal under copyholds, and had the right to go upon the copyholds to work it, which I suppose is not the case in many other manors.

1722. Were not the Bishop's rights of an immense extent?—Yes, very extensive.

1723. And very valuable?—Very valuable; his way-leaves were very valuable over commons which had been inclosed.

1724. Sir *Henry Willoughby.*] How many years were you the steward of Bishop Maltby?—Upwards of 20 years under Bishop Van Mildert, and then Bishop Maltby so long as he was incumbent.

1725. My question was, how many years were you steward under Bishop Maltby?—I should think 20 years; from the beginning of 1836 to 1855.

1726. Did not Bishop Maltby take that see on the understanding that he was to be paid 8,000*l.* a year?—No, not exactly that; he took the see upon the understanding that he was to pay to the Ecclesiastical Commissioners a certain rentcharge, which was 11,200*l.* a year.

1727. Did not the Act of Parliament state, that after the death of Bishop Van Mildert, the next Bishop holding the see should have a payment of 8,000*l.* a year?—I do not know what the Act of Parliament stated.

1728. Can you explain how it happened that Bishop Maltby held the whole property of that see for 20 years?—Because he took the see, I suppose, under the arrangement made at that time by the Ecclesiastical Commissioners, and he was to hold it during his incumbency upon that same arrangement, as I believe.

1729. Am I to understand you to say that he took the whole of the property of the see by an arrangement with the Ecclesiastical Commissioners?—He took the see subject to such arrangements as the Ecclesiastical Commissioners might make; then they made that arrangement, and he continued to hold the see upon that one arrangement.

1730. Do you know what that arrangement was?—Yes.

1731. Will you state it?—That the bishop should take the whole of the estates of the see, and pay to the Ecclesiastical Commissioners a rentcharge of 11,200*l.* a year.

1732. Was not that an extremely improvident arrangement for the Ecclesiastical Commissioners?—I did not think that it was at the time it was made; it turned out certainly that the bishop received more than was intended. I know that the Ecclesiastical Commissioners made their calculations; and it was supposed at the time that the Bishop would get a clear 8,000*l.* a year. But it so happened that railways came into operation, and many mines were opened, and coal was brought to market, which otherwise could never have been brought into the market, and the property of the see increased in value. As the Honourable Member has made that inquiry with regard to Bishop Maltby, I ought perhaps to state, for the credit of Bishop Maltby, that when he found that there was such an excess of income, he made a voluntary payment to the Ecclesiastical Commissioners first of all of 2,000*l.* a year, and then 3,000*l.*, and latterly of 4,000*l.* a year over and above the 11,200*l.* which he was bound to pay as a rentcharge; I believe that that is right.

1733. There is no doubt that the income of the see was far above the 11,000*l.* a year in the latter years?—Yes.

1734. As to the coke-ovens, had you not many cases where coke-ovens were used upon the lands of the see in your time?—Yes.

1735. Did any difficulty arise between the lessees and the owners of the surface in those days?—I do not know.

1736. You

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1736. You never heard of any?—No; I do not remember hearing of any.

1737. If there had been any extensive litigation on that subject, should you have heard of it?—If there had been any extensive litigation, I think that I should have heard of it, certainly.

1738. With respect to the dropping of lands, and damage by holes and buildings, and various cases of damage, did you ever hear that many questions arose at that time?—Yes; claims were made by parties against the lessees.

1739. Were they settled by arbitration, or how?—That I do not know.

1740. Can you state whether there was much litigation?—No, I should say not, certainly.

1741. Then those questions must have been settled in some manner between the owners of the surface, and the workers of the mines?—Yes; I am not aware of any extensive litigation in respect of that sort of damage.

1742. Are you at all acquainted with the state of matters since; do you know of your own knowledge that there has been a great deal of litigation in the last three years upon these subjects?—No, I do not; I saw the name of Mr. Fenwick in the paper not long ago.

1743. *Chairman.*] Have you ceased to reside in the county?—Yes, I have left the county above six years.

1744. Is there anything else which you wish to state to the Committee?—No.

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1745. *Chairman.*] YOU are, I believe, a Solicitor?—I am.

1746. Were you concerned in the case of Fenwick *v.* Hedley?—I was.

1747. Had you the principal part to transact in that case as the London agent?—I had.

1748. Mr. *Hunt.*] For which side?—The plaintiff.

1749. *Chairman.*] What was the question which was to be tried in that case?—The question to be tried in that case was the right of the Ecclesiastical Commissioners, as transferees of all the rights of the see of Durham, to grant way-leaves over any lands in the county which had been common or moor lands, for mines not their own. It was admitted that the Commissioners, and the Bishops before them, had the right to grant way-leaves over any common lands for the occupants of their own mines; but it was also claimed that they had the right to grant the same privileges to the occupants of any other mines.

1750. Was the case of Fenwick *v.* Hedley, entirely with reference to that point?—Solely; and I had perhaps better state, that the technical shape which it took was an action of trespass, brought by Mr. Fenwick against the lessee of mines under the see of Durham, for passing over land of Mr. Fenwick's by virtue of one of those way-leaves.

1751. Mr. *Hunt.*] Was the grant from the Ecclesiastical Commissioners, or from any Bishop of whose powers they were the transferees?—The lease in question had been granted by the Bishop with the qualification, which in fact all those leases appear to have contained, "so far as he legally could or might," and containing the covenant to indemnify, which has been referred to in previous evidence.

1752. *Chairman.*] Had this claim been raised before?—The identical claim which was raised in the action of Fenwick *v.* Hedley, had been the subject of an action in 1845, in the case of Midgley *v.* Richardson, and upon that occasion had been decided by the unanimous judgment of the full Court of Exchequer against the see of Durham. I should perhaps qualify the expression "against the see of Durham," because that point was a good deal dwelt upon. Instead of saying "against the see of Durham," I should perhaps say that it was decided against a person who had claimed under the see of Durham. To all practical intent and purposes it was a decision against the see of Durham; for Mr. Richardson, the defendant in that action, really claimed by virtue of a licence or grant from the Bishop, but the Bishop was not actually a party to the action. It is right that I should be particular about that, because it was a good deal dwelt upon as a reason for re-trying the case.

1753. Did Mr. Fenwick in that case endeavour to get the right tried in as economical a manner as possible?—Certainly. The course of proceeding which was adopted on Mr. Fenwick's part was this: that looking to the case of Midgley *v.* Richardson, and to the right having been, as we thought, fully decided in that case, a fresh action at law was not brought, but the Court of Chancery was simply applied to, to grant an injunction to restrain the parties claiming these way-leaves from going over Mr. Fenwick's land. If the right had been finally and conclusively decided against the see of Durham, or the Commissioners claiming under them, we should have got that injunction as a matter of course; but the objection, among others, was set up, that the Bishop was not a party to the action of Midgley *v.* Richardson, which had decided the right; and that therefore the Commissioners claiming in right of the Bishop, might now try it again, and also that they wished (which was fair and reasonable enough) to take that case to a Court of Error upon appeal. The decision of the Court of Exchequer had not been appealed against.

1754. That gave rise to very voluminous evidence, did it not?—There was very voluminous evidence in the Chancery suit; but the objection that the Court could not grant an injunction on these grounds, gave rise also to an action at law, in which the evidence was very considerably more voluminous.

1755. Mr. *Hunt.*] Did the Court of Chancery refuse to grant an interim injunction until the question of law was decided?—They did; they said, "There is a legal question to be decided; the defendants are not satisfied with the decision already given in Midgley *v.* Richardson, and therefore we will simply hold over the bill in Chancery for a certain time, to allow Mr. Fenwick, if so advised, to bring an action at law," which he did.

1756. *Chairman.*] What became of the action at law?—The action was then brought and tried, and a verdict was found for the plaintiff, and judgment given for him on all points; but the point raised in the case of Midgley *v.* Richardson is still pending upon appeal. But I apprehend that by the inquiry as to what became of the

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case, you wish me to give some little detail of what passed as to the mode in which it was conducted.

1757. As shortly as possible. Was great expense incurred?—Yes; but the details of the case must, to a little extent, connect themselves with that expense, and the mode in which it was incurred. The only thing which was requisite was to take up the case at the same stage as that at which it had been left in Midgley *v.* Richardson, and then I should say that the case certainly was tried with very great, and as I cannot but think, very unnecessary expense; six pleas were pleaded to the action, of which six pleas, one only raised the same point as was raised in the case Midgley *v.* Richardson, and at this moment only that one plea is now remaining as on record to be tried on appeal; five other pleas were pleaded, all of which were abandoned, and one in particular which caused this very great expense. That plea was a plea claiming the right to grant these way-leaves by virtue of the *jura regalia* or royal prerogative, which the Bishops of Durham formerly possessed, and that plea was principally supported by an enormous amount of documentary evidence; I have in my hand a schedule several sheets long, of a portion of those documents, which began in the year 883, and which extended to a most enormous length on the part of the defendants, and of course entailed a corresponding necessity on the part of the plaintiff of going into an enormous amount of documentary evidence and corresponding counsel's fees, and so forth. At the trial a verdict was taken for the plaintiff upon that, as upon all the other issues, subject to the opinion of the full Court above, before whom it ultimately came, and on its coming on for argument before the full Court of Exchequer, the *jura regalia* plea was entirely abandoned, without argument on the part of the defendants. Therefore of course the whole expense which had been incurred on both sides was practically thrown away.

1758. Mr. *Hunt.*] On what point then is there now an appeal to the superior Court, if the defendants like to take it there, if all the other issues were decided in favour of the plaintiff, and if before the full Court the defendants abandoned the issue on that plea of *jura regalia?*—Simply the point of the construction of the words in the Inclosure Act, for this land of Mr. Fenwick's was formerly common land within the manor of Lanchester, which was inclosed by an Act of Parliament passed in the year 1773. That Act of Parliament reserved to the Bishop certain rights of way-leave, and the sole question in this case, as in Midgley *v.* Richardson, is whether the words of the Inclosure Act are extensive enough to give the Bishop or the Commissioners the rights which they now claim; it turned on a very few words indeed, it is literally nothing but the construction of an Act of Parliament, and I am afraid to say what the difference of expense would have been from what it has been, if the litigation had been confined to what is now ultimately pending for decision, namely, the construction of that Act of Parliament.

1759. *Chairman.*] You are not interested in the matter, because all Mr. Fenwick's costs have been paid by the Commissioners, have they not?—With regard to these abandoned pleas, his taxed costs will have to be paid; therefore, the issues raised by those pleas are not now *sub judice* in any way.

1760. What you mean to state is, that you do not think that these pleas would have been raised by a private individual?—I am bound to say that I think they would not have been; of course that is matter of inference, but I cannot but think, from my own experience in the law, that a private individual who had to look to paying out of his own pocket, and not out of public money, the expense which would have been entailed by a defence which must really have been so hopeless from the first, would not have adopted that course. I should add, that very great expense will be entailed upon Mr. Fenwick, for the taxed costs will differ very much in amount, as everybody who has ever had a lawsuit knows, from those which have been necessarily incurred to establish his case.

1761. Have you been the London agent of the solicitors for the see of Durham for some time?—From September 1845 up to the time of the transfer to the Commission, I think, in 1855, or thereabouts.

1762. Can you speak as to the feeling in the see of Durham with regard to this immensely increased amount of litigation?—Connecting my answer to that question with the previous one, I cannot speak in the capacity of having been concerned for the different solicitors to the see; but I am a good deal in the north, and have many friends there, and I hear it as matter of conversation, and so on. I have not attended any of these meetings. I have not been in that way a party to the matter; but I believe that it is a matter of the greatest possible notoriety there. I hear of nothing else when I am at Auckland, which I am generally once or twice every year.

1763. Do people of moderate means find it quite impossible to resist these claims without entering into combination?—I have no doubt that it is so. Certainly in the case of the action of which I have been speaking it would have been a very serious question whether I could have advised any client of mine to have gone to a trial of that case, the law being uncertain; and however bad I might have thought the defendant's case, I have no doubt that any individual opposing that case and failing on all the issues would be put to an expense of 3,000*l.*

1764. Mr. *Fenwick.*] That is to say, in the way in which it has been managed?—Exactly so; that is, after it has gone to all the appeals which it is going to.

1765. *Chairman.*] Has it created, whether rightly or wrongly, considerable feeling against the Church in that part of the world?—Answering from my hearsay in that neighbourhood, I think that it has.

1766. Mr. *Fenwick.*] You live in London, I believe?—Yes; but I am frequently in the county of Durham.

1767. *Chairman.*] Can you speak from your personal knowledge to the feeling?—Answering in the same way from conversation which I have had when I have been there, I apprehend that that is sufficient knowledge to enable me to speak as to the feeling. I have heard many gentlemen of weight in the county say that it has caused a considerable feeling against the Church.

1768. You are acquainted with the litigation which was undertaken by the see of Durham for a considerable number of years; was there as much litigation during the time that you were acquainted with it as there has been latterly?—

There

There was but one cause during the whole ten years that I was connected with the see.

1769. Was that cause undertaken on the part of the see?—Yes; the Bishop of Durham was actually a party to it. It was the case of the Freemen and Stallingers of Sunderland.

1770. Will you state what the subject of that case was?—The Bishop claimed certain rights in Sunderland Moor; it is called, I think, the Town Moor, and the freemen and stallingers, who are a Sunderland corporation, claimed certain rights also. A part of the moor was taken by a railway company, and the decision of the respective rights was forced upon the parties.

1771. It had nothing to do with the question which has caused this large amount of litigation?—Nothing whatever.

1772. Have you any idea how many suits have been raised in the last three years with regard to the property of the Bishopric of Durham?—I am acquainted with four, of my own knowledge. I am only actually concerned in one, namely, Fenwick *v.* Hedley.

1773. Are you speaking of within the last three years?—Yes, within the last three or four years.

1774. You think that that is all?—All that I am aware of.

1775. Mr. *E. P. Bouverie.*] These way-leaves are property of a most valuable description in that district of country, are they not?—No doubt.

1776. The question between Mr. Fenwick and the Church Estates Commissioners is not entirely a question between him and them, but is a question ruling a great many other cases, is it not?—I think not, because Mr Fenwick's case depends solely on the terms of the Lanchester Inclosure Act, and therefore it could only affect the owners of allotments under the same Inclosure Act; whether they are numerous or not I do not know.

1777. Then you think that it is a special case?—Yes.

1778. Mr. *Hunt.*] I understood a previous witness to say that this Inclosure Act was the least favourable to the allottees; do you know that that is so?—I do not myself think that that is so. I had, in connexion with this action, to compare it with many other Acts, and I should say that it is not so.

1779. Mr. *E. P. Bouverie.*] Do you know at all the annual value of those way-leaves in question between Mr. Fenwick and the Commissioners?—I believe something like 10*l.* a year. I want to compare the amount in question with the expense incurred. Mr. Fenwick knows best what could be got for the way-leave, but I have always understood it to be very trifling; 5*l.* or 10*l.* a year.

1780. Do you think that it is merely a matter of 5*l.* or 10*l.* a year, and not a general principle in that part of the county of Durham?—No doubt a principle is involved; but in my view only a principle applying to the Lanchester allottees; in my opinion it does not go further.

1781. Supposing that you were in a different position, and were the solicitor to a wealthy landowner who claimed this right of way-leave, what is the course which you would have taken if he had instructed you to assert his right?—I am afraid that I hardly follow the drift of the question.

1782. Would you have thought it your duty to collect the evidence of that right which your client possessed, documentary or otherwise?—No doubt about it.

1783. If that right originated in a very ancient grant, to be traced through a great number of documents, would you have thought it your duty to carry out that investigation in order to ascertain the foundation, and the continuity of the right through all that documentary evidence?—There is no doubt of it whatever, but I should not wantonly have incurred an expense of certainly 1,000*l.* or so in raking up documents, every old charter possible, by means of experts whose fees we know are very high, and going to an enormous expense, unless I had satisfied myself beforehand that that evidence when found was applicable.

1784. How could you have ascertained that until you had hunted up the evidence and examined it?—For this reason among others, speaking in the view which the Court of Exchequer took, that every piece of evidence which could have been found would only have shown a right which the Crown itself never possessed; and as all these franchises and rights were originally granted from the Crown, all this sub-sovereignty, so to speak, of the Bishop of Durham could not have been established.

1785. That was a matter which could not have been anticipated before the expression of opinion on the part of the Court, could it?—I apprehend that it is a matter of almost notorious constitutional law.

1786. I suppose that in ordinary professional practice you would have advice with counsel as to what evidence it was necessary to produce in support of the case?—No doubt.

1787. You would have thought it your duty to your client, after thinking it necessary to consult him with reference to the expense, to prepare the evidence which you were so advised by experienced counsel was necessary to support the case?—No doubt I should have spared no expense advised by counsel, if counsel had advised that it would probably have supported my case. I am not entitled to ask what the counsel to the Commissioners have advised, but if the counsel to the Commissioners have advised, that in all probability their case would have been made out by this evidence, then it is justifiable; whether it is so or not, is a question.

1788. I apprehend that the pleas in a case of that kind would have been referred to a pleader upon a general statement of the case which you thought substantiated your rights?—Certainly. Perhaps I may be excused for saying that the drawing of the pleas in the first instance is a very trifling expense; the real expense of the proceedings is the evidence to support them. Pleas are drawn and put in, and abandoned if necessary, at a few pounds expense.

1789. You state your case to the pleader, and he investigates what he thinks is the proper evidence to substantiate it, and then you consult as to the evidence necessary to support it?—Yes.

1790. And if your counsel advises you that such a plea is to be supported by such evidence, if you can procure it, it is your duty, as the solicitor, to get that evidence; I am speaking irrespectively of expense?—That is one's duty, no doubt, but it does not stop there; one has not only to be advised by counsel that the plea requires such and such evidence to support it, but that

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that when supported, it would be good for anything.

1791. That would be a matter for your pleader, in the first instance, would it not?—That is not so, as a rule.

1792. Unless your pleader pleaded a sham plea he would not knowingly advise you to plead upon the record something which was worth nothing at all, when it was substantiated by evidence?—That is not always so. I am not now speaking in reference to this case, but pleas which it is hopeless to support, are often pleaded in the first instance with this view; it may have been justifiable to plead this plea in the first instance. I do not myself, so far as my own humble opinion goes, hesitate to say that I think that it should never have been pleaded; but it may have been justifiable to plead it in the first instance, because it could be abandoned at an expense of a very few pounds indeed, and you might raise your issue upon the other pleas; but you must afterwards address yourself to the evidence to support it, and the plea ought to be abandoned if it turns out to be good for nothing.

1793. If it turned out that the evidence was very expensive, the solicitor would advise the client not to support that portion of the case?—No doubt.

1794. Do you think that it would have been the duty of the solicitor of the Commission to recommend his clients not to incur that vast expense, nor to subject the opposing parties to the great expense which would be necessitated by bringing that plea to trial?—I am very unwilling to criticise the solicitors to the Commission; they are gentlemen with whom I am on very good terms, and I certainly did not come here for the purpose of doing so; but I would rather put it thus: the drift of what I have to say on the general question is this, that I do not think that a private individual, paying for this evidence himself, would have pleaded such pleas or have attempted to support them.

1795. Speaking from your experience as a solicitor, do you think that the course taken in this case was a different course from what would have been taken by any wealthy landowner, say the Duke of Northumberland or the Duke of Buccleuch, who had to substantiate the same rights?—I do, most decidedly; the case, no doubt, is very peculiar; unless the Duke of Northumberland or the Duke of Buccleuch was willing to risk paying several thousand pounds for the chance of making himself a temporal prince, I do not think that he would have adopted that course; there is no saying to what expense a duke might go to establish *jura regalia*, but I rather dwell on the hardship which it imposes upon the plaintiff, and if it be the fact, it is a most grievous hardship.

1796. Were you in friendly communication with the solicitors of the Commission during the course of this cause?—Perfectly so.

1797. Was any representation ever made of the hardship imposed upon the plaintiff?—It was not necessary for me to do so in this case, because fortunately the plaintiff was a gentleman able to afford the expense; I could not dictate their course to the solicitors of the Commissioners. If I had been concerned for a person with means so small that he was obliged to abandon his action, or else face the possibility of ruin if he lost it, I might have done so, but it was not necessary to do so.

1798. Did you observe, or had you any occasion to believe, that there was any disposition to drive on this case, at a vast expense to the plaintiff, merely because there was a long purse at the back of the defendant?—That is but matter of inference, which I certainly should decline to draw: I wish to state distinctly that I believe the solicitors to the Commission to be honourable and excellent gentlemen; I cannot say that I draw any inference of that kind; but I do not hesitate to go the length of saying that I think that the knowledge of the unlimited funds which were at command conduced to the action being tried in a more expensive shape.

1799. I presume that any professional man would like to conduct a case with a very long purse at his back, rather than for a client of limited means?—No doubt about it.

1800. Sir *Henry Willoughby.*] Will you state what is the special grievance in this particular case; is it that you have been wantonly exposed to an enormous mass of costs?—I think that we have been unnecessarily exposed to a very great amount of costs. I would, perhaps, rather use that word of the two.

1801. To what do you attribute that?—That is, perhaps, rather to be collected from the anwers which I have already given; but I would say again, that I would attribute it to the unlimited funds which are at the disposal of persons who have not individually out of their own pockets to pay the costs. The great command of money occasions them to expend it. I have avoided using the word "wantonly." I would rather say unnecessarily and carelessly. I think that that is the best word; they do not think of the expense. They say, "Let us set up every point which affords even the remotest chance of success; although that chance is so remote that in all probability it will fail, and great expense will be incurred to no purpose; yet, let us try it," and that is certainly what a man of moderate fortune would not attempt, for fear of the expense which would be entailed upon him.

1802. That being so, and the Commission having under its custody an increased mass of this valuable sort of property in the North, what do you think would be the best remedy to prevent such a system?—That is not a question to which I have in any way directed my attention.

1803. You cannot state to the Committee any probable remedy for such a state of things?—I do not know that I have any suggestion to offer on that point.

1804. Is it not clear that such a system of litigation, extending over a large area of property, and extending over the interests of many individuals, might become a great public nuisance?—Certainly, I think so.

1805. Do you believe that it has become a public nuisance in the county of Durham?—Speaking from what I hear when I am there, and what I hear from my friends there, I believe that it has.

1806. But it does not come within the scope of your inquiry to devise any remedy?—No.

1807. In all cases where vast masses of property are vested in the hands of Commissioners, are not these matters very apt to be directed entirely by the solicitors, whoever they may be?—I have no doubt of it, so far as I can tell; it is very naturally so.

1808. Probably it may be the cause of the grievance that there is a want of that check over the solicitor which is generally provided in the case

case of individual owners of property?—My opinion must be worth little upon that point, because of course I can know nothing of the internal working of the Commission, but I should think it exceedingly probable. I cannot say more than that. I know nothing of the working and proceedings of the Board of the Commissioners themselves, nor of the supervision which they exercise; I may say this also as regards expenditure. I have heard the analogy to the case of railways, and the system adopted there suggested; but I take it that there is not, as in the case of railways, a body of shareholders. The Commissioners are, in a sense, trustees for all persons interested in church property, just as railway directors are for their shareholders, but they have not the same kind of interest which shareholders have to look after their expenditure at public meetings, and so forth.

1809. There are no shareholders to question the proceedings, are there?—No; except so far as everybody interested in ecclesiastical property is a shareholder.

1810. Do you imagine that if there was a more direct responsibility of the Commissioners, and if the matter was placed in such a position that the owners of property could get directly at the Commissioners themselves, it would be the best means of avoiding some of these difficulties, although you might not, from the nature of the system, avoid the whole?—I should think very possibly so; but I ought to say that I think that my opinion is worth very little upon that point. My only communications with the Commissioners have been through their solicitors, and they have been with reference to purely legal matters. This action, and other matters, have brought me into contact and communication with them.

1811. Your evidence here is, that there is a very serious grievance affecting a large number of individuals?—Yes.

1812. You have no idea of that?—I have no doubt whatever about it, and to the practical particulars of that I should be able to speak. I rather mean to say that I have never addressed myself in any way to the consideration of any remedy for it; in point of fact, I am not a party aggrieved by this litigation; quite the contrary.

1813. It is a fact, that the Commissioners have, what is called technically, to pay the costs?—Yes.

1814. But that never amounts to the expense of the entire transaction; it always leaves a heavy balance for the party who is fortunate enough to get his costs to pay?—There is always a difference between his full costs and his taxed costs, as they are termed.

1815. The great mass of the costs, in point of fact, has to come out of the ecclesiastical property?—Yes.

1816. Mr. *Fenwick.*] I believe that delay and expense are very powerful weapons in the hands of defendants in actions of this sort?—No doubt they are.

1817. Do you think that in the case in which you have been concerned those weapons have been used?—I think so.

1818. Are you aware, that in the actions of Blackett *v.* Bradley, and the other actions, at the trial, the actions were referred to a counsel to take evidence and to state a case?—Yes.

1819. In your case was a similar course endeavoured to be pursued by the defendants?—Yes; it was proposed to me in the first instance, long before the trial, and positively declined.

1820. Why did you decline it?—On the ground that there was really, in fact, nothing to state a special case about; that the arbitrator or referee stating a case would only have to go into all this mass of irrelevant matter, which would very probably be abandoned, and that the only point in question was the construction of an Act of Parliament, and that therefore there was nothing to state a case about; the result shows that that is so.

1821. When the action came on for trial, was there any mode of conducting it on the part of the defendants which showed again that their object was delay, and to force it to a reference?—There was an attempt to do that, to get it referred again.

1822. Did that draw any observation from the judge?—I have the shorthand writer's notes of the trial. The judge, when he saw the immense mass of evidence which was to be gone into, seemed at first rather disposed to press a reference also; but it being very decidedly objected to by the plaintiffs' counsel, on the ground that all this evidence must be utterly irrelevant, the case proceeded. The observation to which you now refer, which the judge made at the trial, was in reference to the body of documentary evidence which was there put in, which commenced with various charters and grants about the time, I believe, of Henry the First. The date is not very material; they were very old; and Mr. Justice Keating made use of the expression, that this was becoming a caricature of a trial.

1823. I believe that before the trial took place, the pleas had been heard in the Court of Exchequer above?—They had, upon demurrer.

1824. Were there any expressions then of ridicule by the judges upon the plea of *jura regalia*?—Yes; the pleas were very much laughed at.

1825. In fact, the judges of the Court of Exchequer treated the matter with ridicule?—The pleas were laughed at. One judge said that the bishop claimed to be a very absolute king, and another judge remarked that if so it must be Old King Cole.

1826. When the case came up to the Court above upon a motion to set aside the verdict at Nisi Prius, were you advised that there should be copies of these documents for the Court?—I was.

1827. Will you state to the Committee what your expense was for merely copying the documents which were laid before the Court?—I should add the copies for counsel upon the argument. The expense to Mr. Fenwick of copies for the Court and for counsel upon the case coming up, was about 160 *l.*

1828. That was upon the plea of *jura regalia*?—Solely.

1829. Am I right in saying that plea of *jura regalia* was given up by the counsel for the defendants, without argument in the court, after that expense had been incurred?—It was.

1830. I believe that you refused to allow it to be given up without getting a judgment on the record?—I did; the proposal was to strike out the plea altogether; that was objected to, because it was a public matter, to a certain extent affecting other allottees, and we contended for our right to have a judgment upon it, instead of its being struck out and abandoned altogether.

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1831. Are you aware as to the mode of payment of the solicitors of any of the other public departments of the State?—Only from hearsay, in the same manner as every solicitor knows it. The direct evidence, I suppose, in the matter would be that of the Secretary to the Treasury, or whoever pays the money; but it is a matter of notoriety.

1832. That the solicitors of other great public departments are paid by a liberal fixed salary?—Yes.

1833. The solicitor to the Board of Inland Revenue is so paid?—Certainly.

1834. Do you think that some such mode of payment as that to the solicitors of the Ecclesiastical Commissioners might diminish the litigation which now unfortunately takes place, without, of course, attributing anything to the respectable persons who are now the solicitors to the Ecclesiastical Commission?—I cannot help thinking that it would; at the same time, it is but opinion, which I would almost rather not myself give.

1835. Have you had any dealings with the solicitors of any of the public departments who are paid by salary, and have you found them very litigious, or otherwise; take the instance of the Inland Revenue?—I have had dealings with the solicitors of many public departments, and certainly with regard to the one which you mention, namely, the Inland Revenue, I believe that it is a matter of common remark how very forbearing from litigation the solicitors are. Of course one great duty of the solicitors of the Inland Revenue is to recover legacy and succession duties. With regard to that, the applications which they make are extremely frequent and numerous; they take great pains to endeavour to settle the matter before any lawsuit whatever is commenced.

1836. To avoid litigation seems their object?—Certainly, from my experience. In the case of the solicitor to the Inland Revenue, I may add (I do not know whether it is the case with all solicitors to public bodies), that he is not only paid by a salary, but he is not allowed to receive fees or costs which would be payable by other parties; they are all paid into the receipt of the Inland Revenue. In the case of the Corporation of London, for example, until the last appointment, the solicitor, though having a salary, received payment from other parties.

1837. Mr. *Hunt.*] With regard to the action of Fenwick *v.* Hedley, you say that a great number of pleas were pleaded, but I suppose that the plea of *jura regalia* was the only fighting plea, the only plea upon which the defendants really relied, and that the others were formal pleas?—Not solely. The first two pleas were merely technical, that is to say, the general issue denying the trespass, but that was a matter of very simple proof, and was admitted without expense. The last two pleas, which were also abandoned at the trial, were very fighting pleas indeed, because under those pleas they claimed to have acquired a right independently of the *jura regalia*, and independently of the Enclosure Act, by a user of 20 years without interruption. A user of 20 years without interruption, would in law confer such an easement as this. I was prepared with a great deal of evidence upon that plea, and it was also abandoned at the trial.

1838. They had no defence to the action, unless they could substantiate this plea of *jura regalia*?—That is not exactly so. They have a defence to the action independently of the *jura regalia*, if they can show that the previous decision in the case of Midgley *v.* Richardson was a bad decision. It does not turn on the *jura regalia*, but on the construction of the Enclosure Act. The sole point in the case is their contention that that was a wrong decision; and that case never having been appealed against to a higher tribunal, they wish now to appeal, and that is fair and legitimate enough. It is not that they had no chance excepting upon the *jura regalia*, but that that decision was ill-founded; their sole chance was upon that point under the Act.

1839. What I understand is this: that, supposing they were advised by their legal adviser to contend that they had this defence to the action by means of this *jura regalia* plea, if that plea was put upon the record, it necessitated a very heavy expense to substantiate it, on account of the nature of the plea?—An immense expense to them to substantiate it, and to us to rebut it.

1840. That was inherent in the nature of the defence set up?—Certainly.

1841. Supposing that you had been advising a private client as to his rights, and that your counsel had advised that that plea would make out a defence to the action, should you have considered it your duty to have put before your client, previously to the expense being incurred, an estimate of what the expense would be of producing the evidence to support the plea?—Most undoubtedly.

1842. And to have contrasted that with the gain which he would derive, supposing that he was successful in his defence to the action?—Certainly.

1843. In your practice, supposing that you had been concerned for the defendant, and had put before him such an estimate of the expense of supporting that plea, and the gain which he would derive in case of its being a successful defence to the action, do you think that an ordinary client would have instructed you to continue the defence?—I do not, looking to the probability of success and the expense to be incurred for that probability; I should myself have advised him not to do so, and probably an ordinary client would have acted upon that advice.

1844. Mr. *Fenwick.*] And the result would have justified your advice?—Yes; I can hardly conclude that that advice was given, for I may add that my own counsel foretold the result from the first, and purely laughed at the plea.

1845. Mr. *Hunt.*] I am putting the case of a private client being in the position of a defendant in that action, and being advised by counsel that it would be a good defence; still, considering the expense which that defence would occasion, do you think that an ordinary client would have continued that defence?—I beg your pardon; I am afraid that I did not quite understand you. You put the case of a private client being advised that that plea, if proved, would be a good defence to the action?

1846. Yes?—That involves the whole question; that is to say, the plea alleges that they have a right by virtue of *jura regalia*. If you assume it to be proved that they had that right, that involves the whole question.

1847. In your opinion, would a prudent client wish to succeed in his action at the expense of putting that plea upon the record and proving it?—Balancing the certainty of expense against the chances of success?

1848. Yes?—I think not.

WILLIAM CHARLES QUIN, Esq., called in; and Examined.

1849. *Chairman.*] YOU are an Irish Ecclesiastical Commissioner?—Yes.

1850. How long have you been a Commissioner?—I shall have been a Commissioner 30 years next September.

1851. Are you a paid Commissioner?—Yes.

1852. What is your salary?—£. 1,000 a year.

1853. How many paid Commissioners are there?—Two.

1854. Of what does the General Board of the Ecclesiastical Commissioners consist?—It consists of the Primate of Ireland, the Archbishop of Dublin, the Chancellor, the Chief Justice, four Bishops, the two paid Commisioners, and an unpaid Commissioner, who has been lately appointed under the 3d Section 23 & 24 Vict. c. 150. When I say four bishops, there is a vacancy with respect to one of the bishops.

1855. There are only two paid Commissioners?—Only two.

1856. Did the Act provide for more formerly?—Yes, for three.

1857. Has that number ever been filled up?—It was full from the commencement down to the year, I think, 1850 or 1851.

1858. Was it then discontinued?—Yes; the vacancy was not filled up on the death of Mr. Erck, who had been one of the original members of the Commission.

1859. Under what Act was the Irish Ecclesiastical Commission constituted?—The 3 & 4 Will. 4, c. 37.

1860. And it now retains its original constitution, with the exception of the third paid Commissioner?—Yes, but an unpaid Commissioner has been appointed by Her Majesty as a successor to Mr. Erck under the 3d section of the 23 & 24 Vict. c. 150, as already stated.

1861. Has the Board been found to work well?—As far as I can judge, I think so.

1862. As far as you are aware, it gives general satisfaction; you have had no great complaints?—No.

1863. Has any inconvenience been found from not having the whole of the bishops upon the Board?—I think not.

1864. Is it the practice to consult, in any cases, those bishops who are not upon the Board?—On any material point affecting any particular diocese, the bishop of that diocese is consulted.

1865. Are there any cases under the Act of Parliament in which the bishops are entitled to attend?—Yes. With reference to the 116th Section of the original Act the Ecclesiastical Commissioners have the power of suspending the appointments to benefices in which there has not been Divine Service for a prescribed period. The bishop of the diocese is by the Act of Parliament entitled to sit at the Board on the occasion of considering the propriety of the suspennsion or not.

1866. Are there any other cases in which the bishops have a right to attend?—No.

1867. Do you consult them with regard to anything which takes place in their dioceses, although they are not members of the Board?—I cannot say that we do generally, except with reference to plans for the building, enlargement, and alteration of churches, and the augmentation of small livings. We have the power of recommending to the Lord Lieutenant and Council the suspension of appointments to sinecure rectories and dignities in which there is not cure of souls in any parish forming the *corps* of the dignity; and the bishop of the diocese, being aware that that is to be a subject of consideration at the Board, very frequently represents in writing his views; and when we receive such representations, we, I think, invariably send them forward to the Lord Lieutenant and Council with our recommendation.

1868. How often do the Board meet?—We have a Board-day once a week; but it is not very certain that any of the *ex-officio* or episcopal members will attend.

1869. How many form a quorum?—Three.

1870. Must the paid Commissioners be present in order to form a Board?—Not necessarily.

1871. Do the episcopal members attend?—Sometimes.

1872. Do they often attend?—For very many years they did often attend.

1873. Do they now?—Not as often as the Board sits; but if anything very special is to be considered, we can invite the attendance of those who are near: for instance, the Archbishop of Dublin is very accessible.

1874. Is it generally referred to the salaried Commissioners to do the business?—Certainly, the details.

1875. Is there any power of the Lord Lieutenant over the Ecclesiastical Board?—He has the power of calling for reports, at any time that he may think proper, on any matter.

1876. What are the attendances of the salaried Commissioners?—Daily.

1877. Between what hours generally?—I think from half-past ten till nearly five.

1878. Every day?—Generally so; there are, of course, exceptions.

1879. Do both the paid Commissioners attend every day?—Both are expected to attend, and do attend.

1880. Do you attend to the answering of letters yourselves?—Almost altogether.

1881. Do you see persons who wish to see you upon business?—Yes.

1882. Do you divide your duties?—No.

1883. Have you any retiring pensions?—The Lords of the Treasury have the power, under an Act passed in 1860, to measure superannuation salary.

1884. Does the secretary answer letters generally, or are all letters brought to the salaried Commissioners?—The secretary is not entitled to answer any letter except upon routine business; every letter of any consequence comes before the paid Commissioners, and is minuted by one or other of them, and the secretary then has to see that the order or minute is properly carried out.

1885. Is there a treasurer?—Yes.

1886. Does the treasurer attend every day?—I may say that he does, except when he has leave to be absent, which is very seldom granted.

1887. Is he a salaried officer?—Yes.

1888. What is his salary?—£. 500 a year.

1889. Does he find security?—Yes.

1890. What security?—Himself, and two sureties are jointly and severally bound in security to the amount of 10,000*l.*

1891. What are the duties of the treasurer?—He

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He receives large sums of money, and disburse large sums of money.

1892. What is the salary of the secretary?—£. 600 a year.

1893. Can you state what the duties of the secretary are?—They are very onerous indeed, and I may give you an idea of what they are: our late secretary, Mr. Bushe, was secretary for above 20 years, and, upon an inquiry lately made by the Board respecting attendances, I think he stated that he had not been more than two months altogether, at various periods, absent from his office.

1894. Does the secretary consult the Commissioners on everything of importance which arises?—Undoubtedly.

1895. Nothing excepting the merest detail duties is transacted by the secretary without the authority of the salaried Commissioners?—Nothing.

1896. And the salaried Commissioners undertake to do all the detail business of the Board?—Certainly.

1897. The salaried Commissioners consider themselves responsible for every detail?—Certainly.

1898. Are there any architects?—Yes, we have two architects.

1899. What are their salaries?—£.450 each. This paper represents the architects' duties.—(*The witness delivered in the same.* Vide *Appendix.*)

1900. Have you a head to the finance department?—I think we may consider that our principal in our agency office and our treasurer are the heads of the finance department.

1901. Will you state what the duties of the Irish Ecclesiastical Commisioners are?—To make valuations of the several benefices, and to amend the valuations whenever variations occur in respect of the gross or net value, and to impose a tax on all benefices, the net value of which exceeds 300*l.* per annum, the calculation by which the amount of tax is arrived at being checked in each case by one of the Commissioners. To examine the yearly estimates which are received from the several incumbents of parishes of the sums necessary for the repairs of the churches, and for providing things necessary for the celebration of Divine service. To read and minute every letter which comes into the office which is not on mere routine business (the number of letters received within the last year in the several departments was 26,153), the same having been previously noted by the secretary, except such as relate exclusively to the architects' department, which are noted by the architects. To hold personal communication with the bishops, clergy, and others when required. To consider, with the assistance of the architects, the several estimates of repairs, and of other works furnished by the local inspectors of churches, and which are examined in connexion with the estimates and applications received from the clergy, and to order the sums to be allowed for the church or churches in each parish. Also to regulate the sums to be allowed for supplying requisites for the celebration of Divine service in the several churches.

1902. What is the number of churches?—We have 1,459 churches under our charge. To prepare for the consideration of the special Board in the month of November in each year, the most pressing applications for new buildings and enlargements of churches, having previously ascertained, by corresponding with the incumbents and other parties, the merits of the respective cases, and the amounts likely to be contributed by private subscription; afterwards, to convey through the secretary the decisions of the special Board, and the conditions on which the grants for the works have been made, and to see that these conditions are duly complied with, such as the granting and conveying of proper sites for the new buildings, and the performance of other legal requisites, and also that the subscriptions promised have been duly lodged with the treasurer of the Board. To examine the plans furnished by the architects for all new buildings, enlargements and alterations of churches, previously to their being submitted to the bishops, incumbents, and the parishioners for their approval, and when approved, to send the necessary instructions for procuring a faculty to authorise the execution of the work. To consider the tenders received from builders, pursuant to public advertisement, and to select contractors. To consider and decide on the terms on which the renewals of the several leases of lands transferred to the Board, and the grants in perpetuity of those and other church lands, are to be made under the provisions of the Act of 3 & 4 Will. 4, c. 37, and of subsequent Acts amending the same. And to check all the calculations of the terms in both cases, having due regard to the valuation of the lands as furnished by professional valuers and others; and in respect of perpetuity sales to act as arbitrators between the ecclesiastical landlord and his tenant, in respect of the amount of fine to be paid before the execution of the perpetuity conveyance, where the landlord and tenant cannot agree as to the amount of fine to be paid for the period which has elapsed since the last renewal of the lease. To see daily, as far as is practicable, that the sums received from the different sources of income are duly accounted for by the treasurer, who is required to produce each day a docket of his receipts and disbursements, with the pass-book of the Bank of Ireland. To sign all orders for the payment of money by the Bank of Ireland, and to audit the several accounts, which are as follow:—

Accounts furnished from the Office in Dublin.

Annual Account of the General Fund.

See Estates Account - - -	Half-yearly.
Suspended benefices - - -	,,
Tax on bishoprics and benefices -	,,
Interest on perpetuity mortgages -	,,
Charge on the see of Derry - -	,,
Ditto - see of Armagh -	,,
Glebe house loan instalments -	Annual.
Ditto - on mortgage -	,,
Primate Boulter's fund - - -	,,
Ditto Robinson's fund - -	,,
Bishop Gore's fund - - -	,,
Deposit fund - - - -	,,
Perpetuity purchase fund - -	,,
Economy funds for repairs of cathedral churches - - -	,,
Endowment funds, money invested and interest thereon - - -	,,
Chapel of Ease, repair fund ditto -	,,

Accounts furnished by Local Agents.

Quarta pars of Clonfert - -	Annual.
Prebend of Ballynoulter - -	,,

Prebend

Prebend of Kilconnell - - -	Annual.
Ditto Kilaspigmoylaw - -	,,
Sacristanship of Clonfert - -	,,
Waterford, see estate, Camus lands - - - - -	,,
Ossory, see estate (rack rents) -	,,
Waterford, see estate, Kilcarrah lands - - - - -	,,
Killala. See estate (small tenements)	,,
Elphin. See estate ditto	,,
Dromore. See estate ditto	,,
Vicars Choral of Cashel Property -	,,
Chancellorship of Cashel and Moycarkey Glebe - - - -	,,
Kilmeen Prebend - - -	,,
Precentorship of Elphin - -	,,
Kilvine Parish - - - -	,,
Kilcooley Prebend - - -	,,
Tuam Deanery - - - -	,,
Tuam Provostship - - -	,,
Tuam Vicars Choral - - -	,,
Killabegs Prebend - - -	,,
Cork Vicars Choral - - -	,,
Ardfert Precentorship - - -	Half-yearly.
Ardfert Treasurership - - -	,,
Killaloe Tithes - - - -	,,
Kildare Chancellorship - - -	Annual.
Ditto 1 Canonry - - -	,,
Ditto 2 Canonry - - -	,,
Ditto 3 Canonry - - -	,,
Ditto 4 Canonry - - -	,,
Bishop Gore's Fund, Cahir - -	,,

To suspend the appointment of clerks to benefices in which Divine service has not been performed within the period prescribed by the 116th section of the 3d & 4th Will. 4, c. 37, and to recommend to the Lord Lieutenant and Privy Council the suspension of the appointment to rectories and dignities in which there shall not be cure of souls within the meaning of the Acts 4 & 5 Will. 4, c. 90, and 6 & 7 Will. 4, c. 99. To augment small benefices so far as there may be funds available, from time to time, for the purpose. To aid in the erection of houses to be licensed for the performance of Divine Worship in such parishes as the Commissioners, either from the state of their funds, or from the small number of the members of the Established Church, are not prepared to erect churches. To advance money by way of loans for the building of glebe houses, out of the moneys produced by the sale of perpetuities, under the provisions of the Act 23 & 24 Vict., c. 150, to be secured by mortgage of the emoluments of the benefices, the Commissioners being previously satisfied that all the preliminaries required by 14 & 15 Vict. c. 73, have been duly attended to. To make an annual report to the Lord Lieutenent of the proceedings of the Board, with an account annexed of its receipts and disbursements for the same period.

1903. Are those duties increasing?—They have increased within the last year or so.

1904. Had you any new duties imposed upon you by the Act of 1860?—We have to aid in the erection of licensed houses of worship for the performance of Divine service in those parishes where the Commissioners, from the small number of the members of the Established Church, or from the state of their funds, are not prepared to erect churches, and to advance money by way of loan for building glebe houses under the provisions of the Act 23 and 24 Vict. c. 150.

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1905. Have you considerable difficulty in the valuation of benefices?—It is a troublesome part of our business.

1906. Does it give you a great deal of business?—A vast deal of trouble; we receive so many letters, questioning the propriety of our valuations.

1907. What is your system of management in your agency department?—We have an agency office in Dublin, the head of which is a clerk called the Principal of the Agency Office, with six assistants. The secretary directs the rents and the other sources of income to be paid in to the treasurer, and when a party either remits or attends to pay any sum of money, the treasurer cannot receive it until he receives from the Principal of the Agency Office a form of receipt for his signature, which enables the treasurer to know that he is giving a receipt for the proper sum.

1908. What is the annual amount of the monies received through your agency department?—I think about 95,000 *l.* a year.

1909. And what is received through your local agents?—Not above 4,000 *l.* or 5,000 *l.* a year.

1910. What are the annual expenses of your agency department?—In Dublin, a very little more than 1,000 *l.* a year.

1911. And what is the expense of your local agency?—Our local agents are paid by a per centage; the general rate of per centage is five per cent.; but in some cases where the incomes to be received are very small and difficult of collection, we allow a higher rate, but on the average it cannot amount to six per cent.

1912. Have you any, and what property in mines?—Very little.

1913. Have you any?—We have a valuable interest in a mine in the county of Waterford, which came to us upon the see of Waterford being transferred to us by the first Act. It is worked by the Irish Mining Company.

1914. Do you make the lessees responsible for any damage which is done?—In that case the lease had been granted by a former Bishop of Waterford, and when it came to us the workings were at a very low level, and we never heard of any question of damage between the lessees and the tenants. We at present have an agreement on foot with another party to search for minerals on another estate.

1915. Sir *Henry Willoughby.*] What are the entire annual expenses of your office?—I must put together two or three sums. Our salaries amount to 6,166 *l.*

1916. What is the total expense of the establishment?—The architect's expenses, namely, 3,609 *l.*, must be added to the 6,166 *l.*, and also our solicitor's expenses.

1917. What is that document which you have in your hand?—This is an estimate, showing on one side, almost accurately, the annual income, and on the other side the annual disbursements of the current year.

1918. *Chairman.*] Will you put it in?—I will supply a copy of it to the Committee. This is an original document.

Lunæ, 15° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. Alderman Copeland.
Mr. Fenwick.
Mr. Hunt.
Mr. Locke King.
Mr. Kinnaird.
Mr. Newdegate.
Mr. Scourfield.
Mr. Selwyn.
Mr. H. D. Seymour.
Mr. Tite.
Sir Henry Willoughby.

HENRY DANBY SEYMOUR, Esq., IN THE CHAIR.

WILLIAM CHARLES QUIN, Esq., further Examined.

W. C. Quin, Esq. — 15 June 1863.

1919. *Chairman.*] HAVE you any other mines than those which you mentioned on the last occasion?—We have none actually leased, but we have made an agreement with a person of the name of Thomas, to search for minerals; and if minerals should be found, I think that the agreement provides for the terms upon which we would give him a lease.

1920. Are those terms such that the lessee will be responsible for the damage done in working the mines?—Yes; we require the person who is about to search to get the signature of our tenant, and the signatures of his occupying tenants, to that agreement.

1921. That no damage shall be done to the surface ground?—To bear us harmless against any damage, and it throws the tenants in communication with him, and they can make their own terms with him.

1922. Who is the head of your Finance Department?—Two persons manage our Finance Department, namely, the principal of our agency office, who keeps our accounts, and our treasurer, who receives and disburses all monies.

1923. Who is responsible for the accounts of your office?—The paid commissioners; they must audit the accounts and see that they are strictly correct.

1924. And under them you have no head of the Finance Department?—None besides what I have mentioned.

1925. Then there are two heads of the Finance Department?—The principal of the agency office, and the treasurer.

1926. Are they both responsible for the same accounts?—No; the treasurer is only responsible for the monies received and disbursed, and the principal of the agency office is responsible for the correctness of the accounts.

1927. Then the head of the agency office is responsible for the proper keeping of the accounts?—Yes, the treasurer passes his day-books into the principal of the agency office who faithfully transcribes them.

1928. The treasurer is only responsible for the safe keeping of the monies?—Also for the disbursing of them correctly, according to the orders of the Commissioners.

1929. He has nothing to do with the keeping of the accounts?—No.

1930. What are the hours of attendance of the treasurer?—The office hours are from 10 till four.

1931. Daily?—Daily.

1932. How many licensed houses of worship have you besides churches?—We have only been empowered to provide for licensed houses of worship since the year 1860, when there was an amendment of the Church Temporalities Acts, and I see from a return which was sent to me that the number is 35, but the number will increase very rapidly.

1933. What is the business of your Agency Department?—It is to see that all rents, tithes, and other sources of income are duly received and accounted for; and the Agency Office prepares the proper form of receipt for all moneys in communication with the treasurer.

1934. Does it receive the rent for your lands?—The treasurer receives the rents

1935. Then, what is the object of the Agency Department?—To supply the place of local managers or agents.

1936. Does it manage all your landed property?—Not altogether; there is a small portion which is difficult of management to which we have appointed local agents.

1937. That you stated was 4,000 *l.* or 5,000 *l.* a year?—Between 4,000 *l.* and 5,000 *l.* a year.

1938. And it relates to tithes?—Tithes and small rents; rack rents.

1939. Then the agency department manages all the rest of your landed property?—Yes.

1940. What lands do you possess or hold?—Those lands which were handed over to us under the first Act 3 & 4 Will. 4, c. 37, (*see* Lands), the lands which had belonged to the ten bishops whose properties have been transferred to us, and the lands belonging to benefices and dignities, the appointments to which have been suspended.

1941. About what is the annual value of those lands?—The rents of the see lands amount to about 43,000 *l.* a year, and the annual fines to about 11,000 *l.*; but in some years the fines received amount to a larger sum when tenants have not previously renewed their leases regularly, but I am not prepared to state the annual value of the other lands.

1942. Have you a good deal of other property besides the lands of the bishoprics?—Yes.

1943. What do you suppose is the number of your

your tenants?—There are about 1,200 payers of rent or tithe.

1944. And the greater portion of those transactions are managed by your agency department?—Yes.

1945. What are the duties of your subordinate officers?—I have a statement of them.—(*The Witness delivered in the same.* Vide *Appendix*, No. 6.)

1946. What are the total expenses of your office?—Including everything, solicitor, agents, clerks, commissioners, and every other outgoing; postage stamps, and, in short, every expense which is connected with the business of the Commission, the expenses amount to 12,019 *l.* That I have taken from the most correct estimate which could be formed of the current year's expenses.

1947. At how much per cent. do you, by means of the agency department, manage your property?—It is not 1½ per cent.

1948. Are all your officers paid by salaries?—I consider that they are, with the exception of our inspectors of churches, who are paid weekly, somewhat in the character of clerks of works; it is an expense incidental to the carrying on of the several works of the Board.

1949. Are not those persons paid by a fixed sum?—They are paid by a fixed weekly sum.

1950. Is your solicitor paid by salary?—Yes.

1951. What salary does your solicitor receive?—£.500 a year, and he is allowed 300 *l.* a year for office expenses and clerks.

1952. Have the Irish Ecclesiastical Commission the power of buying and selling land?—They have the power of selling perpetuities under the leases, but they have no power of buying lands.

1953. Mr. *Fenwick.*] Do you think that the fact of paying the solicitors and the other agents by a fixed salary has conduced to the efficient working of your Commission?—I do.

1954. Mr. Alderman *Copeland.*] Have any of the Commissioners ever attempted to sell the tithes, or the rack rents?—No, they have no power to do so.

1955. I understand you that the entire business of the Ecclesiastical Commission for Ireland is managed at the rate of 1½ per cent., including the payment to every officer, and the solicitor, and the expenses of the office?—No, my answer did not apply so generally; it was with reference to the management of the landed property, and other property in the agency office. I conceive that about 95,000 *l.* a year is paid through the agency office, a portion of which had formerly been collected by local agents, at a very great expense, allowing them five per cent. upon their receipts; since the establishment of the agency office it does not amount to 1½ per cent.

1956. Then originally it cost five per cent., but by the establishment of the agency office it is now reduced to about 1½ per cent.?—Just so.

1957. It does not exceed that sum?—Certainly not.

1958. *Chairman.*] How long has the agency office been established?—I think since the year 1845.

1959. Have you anything else which you wish to state to the Committee?—On the last day that I was here I was directed to furnish an estimate of our receipts and expenditure; I had then the original document which I did not wish to put in, but I now have a copy. The sum of 107,228 *l.* was the estimated income for the current year ending 1st August next; that will be increased next year by a payment, to which the present Primate of Ireland will be liable, of 4,500 *l.* a year, so that I may say that our income may be considered to be about 111,000 *l.* a year.—(*The Witness delivered in the document.* Vide *Appendix.*)

Honoratus Leigh Thomas, Esq., called in; and Examined.

1960. *Chairman.*] You are, I believe, a Magistrate?—I am.

1961. And you are acquainted with the diocese of St. Asaph?—With the neighbourhood of St. Asaph, I certainly am, and a good deal with the diocese of St. Asaph.

1962. Is the neighbourhood of the town of St. Asaph injured as a building site by the refusal of the Bishop to consent to enfranchisement?—I consider that it is very much so.

1963. Is that what you would wish to state to the Committee?—It is.

1964. The Bishop, individually, receives no benefit, I believe, by renewal or otherwise?—Unfortunately, he does not.

1965. And you think it detrimental that the power of enfranchisement should be left entirely to one individual?—I certainly do.

1966. Are you in favour then of having a compulsory enfranchisement?—It is highly desirable, in my opinion, that we should have a compulsory enfranchisement.

1967. Is there a dissatisfaction at St. Asaph at the great expense which has been incurred in the building of the Canon's houses?—Very great, indeed; we consider it totally unnecessary in so small a place, and I may say in so small a neighbourhood, with regard to attendance at Church.

1968. What is the population of St. Asaph?—It cannot exceed 2,000; I doubt whether it is as much.

1969. Is it almost entirely composed of Dissenters?—Almost entirely, with regard to the middle and lower classes; the farmers around, and the lower classes, all dissent.

1970. How many canon's houses have been built?—Only one canon's house; but they come there every three months; the canons relieve each other. But since the canon's house has been built the Ecclesiastical Commissioners have bought another house there, which they decline to sell to the former lessee.

1971. Are you aware whether they act under an Act of Parliament or not?—I presume that they do; I am not quite aware of it myself.

1972. Are you aware whether they are obliged to do so, by Act of Parliament?—I believe that they were obliged, by Act of Parliament, to build that canonry house.

1973. But you are not aware that they were obliged to buy the other house?—I certainly cannot think that they were in any way compelled to buy the other house; we always understood that it was the express wish of Parliament that those houses should be sold rather than bought by the Ecclesiastical Commissioners.

1974. Do you think that a feeling hostile to the Church has been created by having so many clerical

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clerical dignitaries there, with apparently nothing to do?—I think that it has; in fact, I have no doubt that it has. The only tolerable houses which there are at St. Asaph, I may say, are the ecclesiastical buildings. The place itself is left in a state of perfect wretchedness, although it is one of the prettiest sites in the kingdom for building purposes.

1975. And the building is interfered with in consequence of the refusal of the Bishop to enfranchise?—Very much so.

1976. Has the Bishop been requested to enfranchise?—I have made two distinct offers on my own part to enfranchise. I may mention, that the land which I wish to enfranchise is not so very close to the town as those lands which I have mentioned as desirable for building sites. My own is not so desirable for building sites.

1977. Has any memorial been sent up by the inhabitants of St. Asaph?—A memorial was sent up to you last year, signed by all the inhabitants; it was got up almost in one day, and that memorial I submitted to the Bishop, before I sent it to you, in order to make him aware of what we were doing.

1978. Mr. Alderman *Copeland.*] What is the acreage of the land about St. Asaph?—I cannot speak correctly; but I should suppose that the acreage within the small contributory borough may amount to about 80 acres.

1979. And the parties are anxious to enfranchise?—They are very desirous to do so.

1980. Does the power rest with the Bishop, or does it rest with the Ecclesiastical Commissioners?—It unfortunately rests with the Bishop alone, because when the Bishop had declined, in two instances, to enfranchise my own land, I told him that I should appeal to the Ecclesiastical Commissioners. He told me that it was of no use my doing so; but, at all events, I did go up to the Ecclesiastical Commissioners. Unfortunately, I could not see them, although Sir John Hanmer was with me; but I saw one of the head clerks, I think it was Mr. Pringle, I will not be positive as to the name, and he gave me to understand, after a conversation, that they were sorry that it was in the power of the Bishop, but that they hoped that if a future Act of Parliament passed in 1860 it would be rectified. Unfortunately, the clause in the late Act of 1860, which made it compulsory either to sell or to buy, was withdrawn.

1981. Mr. *Fenwick.*] So that your complaint is not so much against the Ecclesiastical Commissioners as against the power given to the Bishop to refuse this enfranchisement?—Quite so. I have no complaint against the Ecclesiastical Commissioners. I have had no conversation with them.

1982. Mr. Alderman *Copeland.*] In the conversation which you had with the gentleman whom you saw at the office of the Ecclesiastical Commissioners, were you led to believe that if the Ecclesiastical Commissioners had possessed the power of enfranchisement they would have enfranchised?—I did not put the question direct to him; he regretted that it was not in the power of the Ecclesiastical Commissioners to take the thing into consideration.

1983. Mr. *Locke King.*] Has the Bishop power to enfranchise?—He has.

1984. Do you know for what reason he objects?—I do not know. I can read his own two letters to me upon the subject when I made the offer. The reason which he gave to me personally was, that he was desirous that the land already about St. Asaph should form a nucleus to the Bishop's estate competent to the See.

1985. It was not a question of value or of terms?—No; he said on the last occasion that he did not object to my terms, but that it was not desirable, for the benefit of the church, that the property should be sold; that was simply his answer.

1986. Mr. *Newdegate.*] Do you conceive that there is any feeling in the Bishop's mind that so desirable an investment, as he now possesses, might not be obtained?—That I cannot say. The Bishop's income, I believe, is a stated income, and he derives no benefit whatever from the lands now under lease.

1987. Is there any property which might be substituted for the lien upon your property by purchase?—The leasehold land in our neighbourhood is so dispersed and so mixed up with gentlemen's properties there, that it is by no means desirable to be held as a property by itself; it is all in detached pieces of five or six acres, and many of them not amounting even to that, so that it is not at all desirable as the nucleus of an estate.

1988. Might not the very fact of the property being dispersed increase its value if enfranchised; might not the fact of its being dispersed render it more valuable to the Bishop?—We are ready to give the highest price for it in every way; we want nothing more than what we consider is just and right, and we should be very happy to give far beyond its value.

1989. Mr. Alderman *Copeland.*] The correspondence with the Bishop was not of a confidential nature, was it?—No.

1990. Have you any objection to put in the offer which was made, and the reply?—Not the least.

1991. Mr. *Locke King.*] What is the nature of the lease; for what term is it?—It was for 21 years, renewable every seven years.

1992. In the usual way?—In the usual way.

1993. Have you any objection to state what terms you offered?—Not the least; I will put in the letters with pleasure. The Bishop distinctly gives us to understand that he will not part with a single acre of land, so that we consider ourselves in that case aggrieved; that it goes against the Act.

1994. Mr. *Fenwick.*] Do you not think that the fact that he does not obtain any advantage to himself from any increased payment in consequence of selling the land, would actuate some persons in refusing to sell it?—It is very possible; I do not ascribe any personal motive to the Bishop; far from it; he has formed an opinion and adheres to it.

1995. Would it not be a more desirable residence for the Bishop if the land was open field instead of being built upon, especially when he gets no advantage from it?—No, not when it is such a wretched little place as St. Asaph is; it is a beautiful place for a town, but it is now a wretched little village.

1996. *Chairman.*] Is there anything else which you wish to state?—No.—(*The Witness delivered in several letters.* Vide *Appendix*).

LLEWELYN F. LLOYD, Esq., called in; and Examined.

1997. *Chairman.*] WILL you state your object in appearing before this Committee?—My object is, that being interested in the parish of Cilcen, in the diocese of St. Asaph, where there is a revenue belonging to the Ecclesiastical Commissioners, an additional church has been recently built, and a proposal is now made to form a district for that church, but I have not been consulted with respect to it, though I am the principal tithe payer and the principal poor-rate payer in the parish; although I live in the adjoining parish, I felt that I ought to be communicated with, with respect to this district. I disapproved of the site of the church in the first instance, which I believe was decided upon by the Bishop. A committee was formed, consisting of gentlemen who, in my opinion, were not qualified to carry out the object. I have their names here. I should, first of all, state that the parish contains 5,500 acres. According to the Census of 1851, the population was 1,163. I think that in 1861 the population was a trifle less, but nearly the same (1,027 in 1861). The rentcharge of the whole parish is somewhere about 800*l.* The vicar originally received 300*l.*, and it has been now increased to 350*l.*; 450*l.*, to make up the 800*l.*, is collected, and paid to the Ecclesiastical Commissioners. A portion of that, I believe, has been appropriated to other districts, but I understood, in an interview which I had once at the office in Whitehall, that 280*l.* of it was still unappropriated. It had been my wish for a length of time, that a church should be built in a central place in the parish, in order to benefit the parishioners and those who paid these tithes. However, in 1860, the vicar of the parish, in conjunction with the Bishop, fixed upon a site which I totally disapproved of, and the church has now been built, and is ready for consecration.

1998. Did a considerable portion of the tithes of the new church come from your property?—It is now proposed to take the principal part of them from my property; I think that I had better put in the letters which have passed; on the church being nearly finished, I again applied to the Bishop.

1999. Does the church in the proposed site benefit your tenants?—Most decidedly not.

2000. Although a considerable portion of the tithe, as I understand, comes from your property?—It is proposed to take a large portion from my property.

2001. And you have not been consulted in the matter?—I have not been consulted, and my wishes, I believe, have been publicly known to be opposed to anything of the kind; I was referred by the Bishop to the Ecclesiastical Commissioners, and I was then very courteously referred by them back to the Bishop, and it seems rather difficult to know who is the responsible party in the office; I think that if some careful person was sent down to make inquiries it would be a very desirable thing; I am a magistrate of the division; I know everybody in the parish, and I feel that I can give as good an opinion as anyone else; I have stated that fully to the Bishop, and the Bishop told me in one of his letters that he could not deviate from the wishes of the committee. Now the committee has not met for months past.

2002. Who are on that committee?—There are 11 names, and, I believe, that you might as well have taken 11 gentlemen out of Parliament-street to have put upon the committee in order to carry the matter out. To the best of my belief the majority have not taken any interest in it. *L. F. Lloyd,* Esq. 15 June 1863.

2003. Must that committee be approved by the Ecclesiastical Commissioners?—I am informed that the district must be approved by them.

2004. Have you had any communication from the Ecclesiastical Commissioners upon the subject?—They referred me to the Bishop.

2005. Then your complaint is, that a district has been proposed without consultation with the principal landowners?—Exactly so.

2006. And you think that an inspector should be sent down in a case of that sort to report upon it, and to consult with the landowners?—Certainly; I will produce this plan; the new Church is on that site (*pointing out the same*); this is my property; I pay about 60*l.* a year for tithes upon it, which is three miles off; and this is also my property (*pointing to another portion*), half a mile off, which is not to have the benefit of that new church, and there is no other church within three miles of it.

2007. What is the distance between the church and that property which pays tithes?—Three miles. There is a parish church, which is a very handsome church, and which will hold about 500 people.

2008. Then your tenants are not at all benefited by this new church?—Not at all.

2009. Mr. *Selwyn.*] Is the church built yet?—Yes; and it is ready for consecration; I promised to give the land, to have a church built in the centre of the locality.

2010. Mr. *Newdegate.*] I think that it comes to this, that there has been an evident want of local knowledge in the arrangement?—No doubt. The district has now been proposed by the vicar; but my complaint is, that the vicar should have the power of proposing to the Ecclesiastical Commissioners what he considered the best district, without consulting those who are most deeply interested. I can only have one object.

2011. And you found that when you applied to the Ecclesiastical Commissioners they virtually did not afford you any relief?—In my communications with the Ecclesiastical Commissioners, verbally and by letter, they have said that it rests so much with the Bishop that I must go to him. I went to him a fortnight ago, and he says that I must go to the Ecclesiastical Commissioners. I feel that the plan which is pursued is a sort of battledore-and-shuttlecock plan, which is not working well for the public good.

2012. The result is, that you find yourself without any means of appeal?—I do. A separate district, which I think very objectionable, will, contrary to my wish, I fear, be confirmed. I understand that at present, according to the general rule, the church must be consecrated, and that as soon as it is consecrated, the Commissioners will decide upon and confirm a district. There is also another thing which I would mention, namely, that another district church was built in the adjoining parish, and that a part of this very district was appropriated to it in order to

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fill up the population to draw the endowment. That is now taken out of that district in a manner which I cannot understand, and put into this district again, in order to increase the population, so that it would appear that the dwellers in certain houses were counted twice over; that they were put into both districts merely to make the population meet the number required.

2013. Mr. *Fenwick.*] Do you mean that the district as proposed to be set out, while it purports to hold a sufficient population, does not, in reality, do so?—I do not mean to say that; but all I mean is, that a population was used, as it appears to me, twice over; that it was used for a previous church, on a previous occasion, and is now taken out of that district and added to this, in order to increase the population, which is necessary according to the rules, for a certain amount of endowment.

2014. Does it leave the old district without a sufficient population?—I do not know what the law is, but it leaves it without what was first given to it; that portion of the population is used twice over for the same purpose.

2015. Mr. Alderman *Copeland.*] Have the Ecclesiastical Commissioners endowed one of those churches?—They gave a portion; I believe that it came out of this very parish; but I cannot state the amount.

2016. *Chairman.*] What you wish the Committee to understand is, that for a certain purpose the population already allotted to one district was counted again in another district for a new church?—Yes.

2017. For the purpose of making another district, that population is again counted?—Exactly so; but it is only to a small extent, of course. I will put in these letters.—(*The Witness delivered in the Letters.* See *Appendix.*)

2018. Is there anything else which you would wish to state?—No.

The Rev. Canon Selwyn, called in; and Examined.

Rev. Canon *Selwyn.*

2019. *Chairman.*] You are, I believe, a Canon of Ely?—I have been a Canon of Ely for 30 years.

2020. And you are a Professor in the University of Cambridge?—Lady Margaret's Professor of Divinity,

2021. Have you had your attention turned to the relations of the Cathedral Chapters with the Ecclesiastical Commissioners?—Yes; I was a member of the Cathedral Commission, appointed in 1852, which presented its final report in May 1855.

2022. What is the first point which you would wish to state to this Committee?—The first point on which I should like to give evidence is, the necessity for some better legislation for cathedral churches, tending to bring them into closer connexion and co-operation with the Bishops, and with the parochial system.

2023. In what respect would you wish to see the legislation improved?—I think that the Committee must be aware that all the legislation hitherto for cathedrals, since 1840, has been, on the whole, very injurious; it has been a continued subtraction sum, with very little of improvement; I think that the Legislature have dealt with us as the Emperor of Russia wished to deal with the sick man; instead of strengthening his constitution, and making his heart beat vigorously, and so send the life blood to the extremities, they have dismembered the cathedrals, and drawn out the heart's blood from them, to inject it into the extremities. That is my general notion. The Committee, perhaps, will permit me just to say that, besides that first Act, the 3 & 4 Vict. c. 113, which suspended so many canonries, and took away the revenue of the separate estates of all the old foundation officers, there has been since, an Act for taking away the surplus of all enfranchisements, namely, the 14 & 15 Vict. c. 104; and there is one Act to which I wish especially to draw the attention of the Committee; it is an Act to explain and amend the Copyhold Acts, 16 & 17 Vict. c. 57. This is an Act which the late Dean of Ely used to characterise as a most unprecedented Act of Parliament.

2024. What is the object of that Act of Parliament?—The object of this Act, as we understand it, was to transfer to the Ecclesiastical Commissioners moneys which for the last 12 years had been received for enfranchisements under the copyhold Commissioners, so that by *retrospective legislation*, money actually invested for the benefit of the several chapters under the copyhold Acts, was taken from them and given up to the Ecclesiastical Commissioners.

2025. But the object of placing those funds in the hands of the Ecclesiastical Commissioners, was to relieve the spiritual destitution in populous places, was it not?—Certainly that was the object.

2026. The canonries have not been suppressed, but have been merely suspended for a certain time, have they not?—They are called suspended.

2027. But the destitution which was intended to be relieved is not yet relieved, is it?—By no means; and what we maintain is, that it would have been better done by improving the legitimate organization of the church.

2028. The suspension of a certain portion of the cathedral dignities was made, was it not, upon the report of the Church Inquiry Commissioners?—The Commission of Inquiry; they made their first report and said—Having regulated the Bishoprics, we are now proceeding to consider the cathedral churches, which was the second subject confided to us; so that our hopes were raised that we should have a really good improvement of cathedrals; instead of which, when the second report came out (if you refer to it, you will find it so), instead of beginning with that second subject of cathedrals, they began with tables of spiritual destitution in populous places, and showed how much was wanted, and then said, We have come to the enquiry concerning cathedrals with a strong impression that if anything can be spared from them it shall be taken for the parishes; and after awhile they reverted to the cathedral churches, but under this strong bias, of course there was very little room for any possible improvement; and as I say, it was a subtraction sum.

2029. Then, as I understand you, what you would wish to see is, that power should be given to the cathedrals to carry out what you consider to have been the original objects of their institution?—Yes.

2030. And

2030. And you would wish to see some power to revise the statutes of the cathedrals?—Certainly.

2031. That power does not exist at present, does it?—That power does not exist now.

2032. I understand you to say that you would rather wish the revenues of the cathedrals to be left untouched, and that the power of relieving spiritual destitution should be given to those bodies themselves?—Yes; and I think that I should, perhaps, state it in better words than my own, by reading what was said by the Chapter of Durham, in their answer to the Cathedral Commission of 1852. They stated, "It is, in their opinion, essential to the honour, and even to the safety of the Church, that the Cathedrals of this kingdom should be brought, by such methods as the Cathedral Commission may devise, into closer connexion and more intimate co-operation with the parochial system of the several dioceses;" and they made certain suggestions.

2033. Will you explain in what way you think that legislation could contribute to bringing the cathedral chapters into closer connexion and co-operation with the Bishops and with the parochial system?—That also is very clearly stated in the remarks of the chapter of Durham: "There is one suggestion which they think themselves justified, as well by local circumstances as by the very large extent and peculiar nature of their property, in submitting to the considerate attention of the Commission; it is this: That a portion of the capitular property should be set apart to form a Diocesan Fund, to be applied under the direction of a Board of Local Commissioners, of which the Bishop should be president, and some parochial clergymen members, to spiritual purposes within the diocese." "Some such arrangement as this is especially necessary in this county, not only owing to the unequalled increase of its population, but also because from the peculiar nature of this increase, it has not been able to receive its full amount of assistance from the funds at the disposal of the Ecclesiastical Commissioners." "The mining villages often spring up very rapidly in remote and destitute situations, thus especially requiring immediate spiritual aid, yet their duration is so uncertain, often so short, as not always to demand a permanent endowment. To relieve those necessities would be the principal object of the proposed Local Board." Those passages which I have read are at pages 73 and 75 of the Appendix to the first Report of the Cathedral Commission, in 1854.

2034. Do I understand you rightly, that you do not object to a portion of the cathedral revenues being taken to relieve spiritual distress while it exists, but that you would prefer having local Boards to distribute those revenues, instead of the present central administration?—We maintain, that if those local Boards had been established in 1840, a great deal more would have been done to relieve spiritual destitution, and that it would have brought the Church into much closer co-operation in all its parts; would have made it one body, fitly framed together.

2035. Do you think that the system of enfranchisement could have been carried out, as has been the case, if you had had local Boards over the country, instead of a central administration?—I think that you might still have had a machinery like the Estates Commission, to superintend those enfranchisements, but without any transfer of property from the cathedrals to the Commissioners.

2036. You think that the transfer of property to the Commissioners has been greater than necessary?—Vastly.

2037. Do you object to the transfer at all of the property of the Chapters to the Ecclesiastical Commissioners?—I am hardly prepared to say that I should not wish to see some central fund, because I think that, beyond the wants of each diocese, there may be some parts of the country more destitute than others; poorer districts, which might be relieved from a central fund.

2038. Then you would wish to see the Church Estates Commission kept up; but you would prefer local Boards for the distribution of a surplus?—Yes; our great objection is, that there is so little done for the organization of the Church. It seems to me, that in all the gathering of funds, you are entirely for centralization; while in the distribution of them, you are all for isolation and individualization.

2039. Do you think that the local Boards would have a better knowledge of the localities than that which can be possessed by any central Board in London?—Infinitely.

2040. Do you think that the want of that local knowledge has been shown in the distribution of those funds hitherto?—Yes; you see the clergy continually complaining of it, that districts have been marked out injuriously; that a poor district, without the elements of a parish, has been marked out.

2041. Are not all the bishops upon the Board of the Ecclesiastical Commission?—Yes, and that is the very strongest argument for the local Boards. If you look at the table of the attendances of the Commissioners, you will see that very few of the bishops attend at all regularly, some few not at all, and others very seldom indeed. Now, if you had a local Board, the bishop would always be the president of it, in his own diocese, and there we should have things fairly discussed. You would not have the builder of a church coming, and saying, "I want a church here," and getting up a party and going to the bishop and obtaining his consent, without the incumbent knowing anything about it, as we find in the case of Mr. Phillips, at Surbiton, and others, and then going to the Commissioners and getting it settled; but you would have the thing fairly and fully discussed at the local Board, and you would then find a much greater amount of sympathy and liberality on the part of the public. We should have a meeting in our cathedral church, and sermons for it, and knowing that there was a fund to go to from the cathedral property, we should be able to get a great deal more than is done by the present action.

2042. How should you propose to constitute the local Boards?—I am hardly prepared to say; except that the bishop should be the president of the Board, and the chapter members of it. In the third report of the Cathedral Commissioners, you will find a statement of what we recommended. The recommendations are all put together in one, so that it is very easy to see what they are. (*See* Suggestions, in Appendix to this Report.)

2043. Mr. *Selwyn.*] I suppose you would recommend that there should be a mixture of the lay element in the Board?—Certainly.

2044. Mr. *Newdegate.*] Would not it require some

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some specific organization, ensuring the admission of the laity?—Yes.

2045. *Chairman.*] I understand you to say, that you are not prepared to state definitely what the constitution of these local Boards should be?—If the Committee would allow me, I would refer to the report of the Cathedral Commission.

2046. Do you agree with the report of that Commission?—Yes; their main recommendation was that a Parliamentary Commission should be appointed in the same way as for the Universities, in order to regulate these matters, laying down certain great points, as in the University Acts, and leaving other minor points to be regulated by the Commissioners, after conference with the chapters and their visitors.

2047. Would you propose that the estates of the chapters should be given to that new Commission to be appointed, or would you retain the Church Estates' Commissioners?—I do not think that I am prepared to enter into details as to the property. (*See* Suggestions, in Appendix.)

2048. Will you read the passage of the Report of the Cathedral Commissioners, to which you have alluded?—We recommend that, besides the chapter consisting of the present residentiary canons, there should be also a greater chapter answering to the capitular body of the old cathedrals, and that they should discuss all such matters; non-residentiary canons to attend the annual meeting of the greater chapter, which includes both, and any special meeting summoned by the bishop. (Cathedral Commission Report, 1855, p. xxix.)

2049. Mr. *Hunt.*] I suppose that, generally, you assent to the recommendations contained in that report?—Yes, generally; I was a member of the Commission, and attended every meeting of it, and took great pains in drawing up the reports. Of course, changes may have occurred, but, generally speaking, I would recommend what is recommended in that final report. I think that we have also some reason to complain, not so much of Parliament in this case, but of the Commissioners, that we have had for four years together, namely, 1857, 1858, 1859, and 1860, to defend ourselves against Bills in Parliament promoted by the Ecclesiastical Commissioners.

2050. *Chairman.*] What was the object of those Bills?—Those Bills would have forced the chapters to surrender all their estates in a very short time, for they provided for the cessation of leases on fines, and then said that the Commissioners should compensate the chapters for the loss of fines if they were willing to surrender their estates. We should, of course, have been willing to surrender, as a garrison is willing to surrender, when it is *starved out.* We thought it very hard, that when we were paying the money of our suspended canonries over to the Commission, Lord Chichester, Mr. Deedes, and the officers of the Commission, should be pressing forward these Bills in Parliament, to force us to capitulate

2051. You are aware that by the Act of 1860 the estates of all the Bishops fall in, at each vacancy of the See, to the Ecclesiastical Commissioners, by the decision of Parliament?—I am not prepared to speak much about the Bishops.

2052. You are aware that the estates of the bishops have been dealt with in the way it was proposed to deal with those of the Chapters?—I am not prepared to speak as to the Bishops, I can only speak as to the Chapters. We have done all that we could on our part to resist these measures of destruction as regards the cathedrals. We have presented a petition to the Queen, praying for our statutes to be amended.

2053. What is the date of that petition?—June 1859. I should like to put it in.—(*The Witness delivered in the same.* Vide *Appendix.*) We complain that we have been dealt with much more hardly than any public bodies in the State; and what we maintain, is that these funds and these functions having been given us for the good of the Church, the function of Parliament is to see that we perform those duties; but not to take away our revenues, and put them into other people's hands for doing that which we have to do. If the Committee will allow me, I have here a letter which I wrote to one of the Commissioners, quoting a passage from Mill on Liberty, page 206, which is exactly applicable to this point: "A Government cannot have too much of that kind of activity which does not impede, but aids and stimulates individual exertion and development. The mischief begins when, instead of calling forth the activity and powers of individuals and bodies, it substitutes its own activity for theirs; when instead of informing, advising, and upon occasion denouncing, it makes them work in fetters, or bids them stand aside, and does their work instead of them."

2054. Is there anything else which you would wish to say to the Committee upon the first point which you have stated?—We petitioned the Queen, and we petitioned the House of Commons in 1859, and there has been a *gravamen* in Convocation about it, and here is the Report of the Committee on cathedral churches, which will come under consideration on a future day.—(*The Witness delivered in the two documents.* Vide *Appendix.*)

2055. I do not quite gather from you what your opinion is with regard to the relations of the chapters to the Ecclesiastical Commissioners, whether you would wish your property to remain in the hands of the Church Estates Commissioners or not?—It is rather bold of me to make any suggestion, but, in the present state of affairs, I should certainly suggest that all the property which they have obtained by commutation, as it is called, should be dealt with in the manner provided by the 16 & 17 Vict. c. 35; that is to say, that it should be held in reserve until Parliament shall decide what shall be done with it. If all this property is parted with, we lose all hope of getting a better organization of the Church, and we are pared down to our establishment as it is now.

2056. At the time when the Ecclesiastical Commission was constituted, the needs of the populous districts of England were extremely pressing, were they not?—Very pressing; and that was the reason which induced the Bishops who were upon the Commission to make those recommendations. The Bishop of Lincoln, when they were blamed for the haste with which it was done, said, "When I saw so many sheep without a shepherd, I could not refuse my consent."

2057. Do you think that that was a sufficient answer for the course which was then taken?—No; I think that they should have taken more time to consider, and should have consulted Bishops and Clergy all through the Church for a long time before any such measure was adopted.

2058. But the Chapters before 1836 had had full

full power to act in the way in which you say they ought to act now, had they not?—They acted, to a certain extent, in improving their benefices; that is my second point, namely, the augmentation of benefices.

2059. Do you think that they had not done as much as they should have done before 1836?—I suppose that for a long time the whole Church, Bishops, Chapters, and parochial clergy were, to a great extent, asleep; but it was a great mistake to suppose that when a general revival took place the cathedrals would not revive as well as the parochial clergy, and if you had judged by defects alone, you would have abolished your parochial system, for I can remember the time when three churches were served by one clergyman; but we have all improved.

2060. Mr. *Selwyn.*] You do not, in your petitions to the Queen and to the House of Commons, express any wish to retain your incomes?—We have expressed a willingness to have them limited. In the Report of the Cathedral Commission will be found a paper of extracts on the functions of the Chapters as councils to the Bishops, and I will put it in; this is a part of our case.—(*The Witness delivered in the same.* Vide *Appendix.*) The old foundation cathedrals were closely connected with the parochial system. You find Bishop Stillingfleet saying (Cath. Comm. Rep. 1854, p. xviii.) the Bishop settled himself with as many clergy as he could get, in a central point; his first object was to set up the solemn worship of God in the Cathedral, and the next was to get as many of the people in dispersed places as he could, and make them Christians. And that was the foundation of parochial churches. Now if this organization has produced the parochial system, why should it not now maintain, and extend it?

2061. *Chairman.*] At present the Cathedral system appears to be dissociated from the parochial system?—Yes, in a very great measure.

2062. And you wish to see that union revived?—Yes, according to the spirit of the old constitution and the new. The New Charters say, that there shall be benefits of all kinds, and that good offices of piety shall flow forth abundantly over all the surrounding neighbourhood. I will refer to the observations of the Ely Chapter, in the Appendix to the Cathedral Commissioners' Report of 1854, page 180, and to the answers of the Dean of Carlisle (p. 617) now Bishop of London, and the Dean of Bristol (pp. 614, 615) in the same Appendix.

2063. Would you wish to see the salaried dignitaries have cure of souls?—I think that it would be one very important point for each cathedral to give in suggestions, and then they would be discussed in Convocation, for, I think, that Parliament would find Convocation a very useful body to prepare Ecclesiastical measures for Parliament, and they could be discussed there, when they could not be discussed in the House of Commons; that is to say, not in the details.

2064. A Chapter which has not commuted, like that of Ely, has the power to augment vicarages, has it not?—Yes. The second point upon which I wish to speak is, the augmentation of vicarages and the extension of the Church. And here I think that a great mistake has been made. I see that Lord Chichester and, I think, the Secretary, Mr. Chalk, state that, a vicarage has no *local claim* until the property has been enfranchised, and so passed into the hands of the Commissioners. On this point I should like to say that, I think vicarages have the strongest claims upon the Chapter, while the property is with us.

2065. Mr. Chalk alluded to a legal claim, did he not?—Yes. I am going to speak of a legal claim. We have had three Acts passed; first, the 17 Charles 2, c. 3, to enable spiritual corporations to reserve tithes out of leases; we have had the 29 Charles 2, c. 8, to make those reservations perpetual, so that no future Chapter should revoke them; and then we have had 1 & 2 Will. 4, c. 45, extending those provisions to lands as well as tithes. But, going further back than that, we find in the very deeds of appropriation of tithes to Ecclesiastical Corporations this provision:—"Salvo tamen servitio trium presbiterorum qui in eadem Ecclesiâ de Bathecwell deservient, et juxta arbitrium Episcopi Diœcesani, rationabilem sustentationem habebunt." That is in the case of the church at Bakewell; it provides that there shall be maintained the service of three Presbyters, who shall serve in that church, and that they shall have a reasonable maintenance, according to the discretion of the Bishop. That is taken from Dugdale, Lichfield, No. 30. Another instance of the same thing is to be found in Dugdale, Rochester, No. 76:—"Salvâ perpetuâ vicariâ . . . . . portione congruâ, pro eâdem auctoritate nostrâ statuendâ et ordinandâ." If the Committee will allow me, I will put in these extracts with reference to Bakewell and Chalk, and also a few additional extracts.—(*The Witness delivered in the same.* Vide *Appendix.*)

2066. Mr. *Newdegate.*] Does that apply to rectors or vicars?—This applies to Spiritual Corporations having vicarages. The rectorial tithes are given to the cathedral; we are the possessors of these tithes, and our duty is to see that there is a reasonable maintenance, according to the change of circumstances, and the wants of the place; and I think that the Dean of Ely stated in his evidence that when the lease of the great tithes of Ely came into possession, that is to say, when it came within three years of the expiry, and we were enabled to grant a concurrent lease, we reserved what was estimated at 600 *l.* (it turned out afterwards, by reason of deductions, to be something under 500 *l.*) for the benefit of the parishes of Ely, according to these statutes. I, therefore, maintain that there is a very strong local claim, and you will find that in the return from the Chapter of Durham to the Cathedral Commission they have made an annual augmentation of benefices to the amount of 4,425 *l.*; and the value in fee of the property transferred to them may be calculated at 133,000 *l.*

2067. *Chairman.*] At what time was that?—The return was made in the year 1853.

2068. That was before the chapters had commuted?—I am not aware that the Chapter of Durham has commuted; I hope not. Besides, these which are perpetual endowments in rent or tithes, they say that they have in the last 11 years expended in the building and repairing of churches and parsonages about 10,300 *l.* The whole sum thus paid to the incumbents of the augmented livings during the 11 years amounts to about 25,730 *l.* (Cath. Com. Rep. 1854, App., p. 70.) There is a Chapter doing its duty; and Mr. Lefevre says, "The Chapter of Durham have been liberal ever

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ever since I have known them." They say in their remarks to the Commissioners, "The Chapter of Durham cannot part with this subject without expressing their strong opinion that, notwithstanding the considerable sums which they have now for many years been expending on the augmentation of their numerous small livings, some of these are not yet raised to a condition corresponding either with the wants of the parishioners and the position of the incumbent, or, and this should also be considered, with the extent of the property possessed by the Church in this diocese; and while they most earnestly invite the attention of the Cathedral Commission to this subject, they promise their own cheerful acquiescence in any reasonable scheme for the further endowment, out of their property, of those benefices connected with them which may still appear to require it." (Cath. Com. 1854, p. 71.) I will contrast this statement from a chapter which has property with a statement from a chapter which has now no property, namely, the Chapter of York, in page 28 of the Appendix to the Report of the Cathedral Commission, 1854. Having made over all their property, they say this: "The alienation from this Cathedral of so great a mass of property lying chiefly in the county of York, and connected with a great number of poor livings now left without claims on the bounty of the members of the capitular body, appears to form a just ground of expectation that special consideration should be paid by those who now hold the property to the wants of the cures immediately connected therewith."

1069. The Chapter of Ely has the power to act with regard to its revenues in any manner that it pleases, has it not; it may augment any cures that it pleases?—Yes, it has full power to augment, and we maintain that it ought to augment.

2070. All those chapters who have not commuted, have power to spend their revenues in any manner they think fit; they are only under the obligation to pay over a certain amount to the Ecclesiastical Commissioners?—We pay over the proceeds of two stalls; the way in which we are augmenting and have augmented, is by reserving a portion of the lease; supposing that we want to assign 50*l.* to a vicar for ever, a lease comes to be renewed at the end of seven years, the fine will be about $2\frac{1}{17}$ years or $2\frac{1}{4}$ years, according to the Tables; and, therefore, by giving up a little more than 100*l.* of the fine, which is 10*l.* to each member of the Chapter, we can secure 50*l.* at the end of 14 years for ever to the vicar.

2071. Have you done that in the Chapter of Ely?—Yes.

2072. Have you done it largely with the revenues of the Chapter of Ely?—You will find in the Report of the Cathedral Commission a reference to what has been done. (Cath. Com. Rep. 1854. App. p. 160. 173, 174.)

2073. Can you put in a statement of what has been done by the Chapter of Ely with regard to the augmentation of small livings?—The amount reserved in our leases is 193*l.* per annum, besides between 400*l.* and 500*l.* per annum, from the lease of the great tithes of Ely.

2074. If you have now full power to augment the vicarages, in what respect would you wish the law altered, and more power given to your Chapter?—I think that the Cathedral Commissioners recommended something on that head. (Rep. 1855, p. xxxiv.)

2075. I wish to ask you what improvements you think should be carried out; what further power should be given to the Chapter?—I think that we have the power of granting lands; certainly, we have lately granted parcels of land to two vicars.

2076. Mr. *Newdegate.*] Do you mean to vicars or to vicarages?—I mean perpetually to the vicarages.

2077. *Chairman.*] Have the Dean and Chapter the power of augmenting the vicarages without the consent of the Ecclesiastical Commissioners?—There are so many Acts of Parliament that I am not aware whether it requires their consent. The Secretary says that the consent of the Commissioners is necessary; I was not aware of it. I thought that we might reserve out of the lease, as we have done before.

2078. Mr. *Newdegate.*] Then the power of allocation to vicarages existed uncontrolled previously to the appointment of the Ecclesiastical Commission?—Yes; except that the visitor probably would be required to confirm it; no other consent was required.

2079. *Chairman.*] What do you mean by the extension of the Church in the second head which you have mentioned?—I mean the formation of new parishes; that, besides augmenting our existing vicarages, we might form new parishes in populous places. In the diocese of Ely there are several churches which might want endowment; for instance, in Cambridge, Wisbeach, and large towns of that sort, and outlying hamlets; and I say that our charter and our statutes embrace within their scope all these purposes.

2080. As I understand you, you would wish that the surplus revenues of the Chapter of Ely should be placed at the disposition of the chapter, with a view to the extension of the Church?—Yes, that the money derived from enfranchisement should be put under the direction of the Diocesan Council or Local Board, or whatever it might be called.

2081. You do not object to the revenues of the chapter being put into the hands of the Ecclesiastical Commissioners?—We object to it, of course, but we think that they might manage all the enfranchisements as they do now, and that instead of sweeping away all the surplus, some portion of it should be dispensed by the original owners.

2082. You think that it should be given back to the local Board?—Yes.

2083. And you do not wish that local Board to consist merely of the dean and chapter, but that the bishop should be at its head, and that the laity should be members of it?—I think that that would be very useful.

2084. Mr. *Selwyn.*] And I suppose that you include, in that scheme, provision for the large but the temporary population to which you have referred in mining villages?—Yes; that is not a case for endowment, but a case for assistance.

2085. *Chairman.*] With regard to the commutation of the chapter estates, what have you to say?—I have observed that questions have been asked, almost implying blame upon the Chapter of Ely, for not enfranchising so fast as others, and for not commuting their estates; and I think, that if this be a subject of regret, it is not our fault, but our misfortune.

2086. In what way is it your misfortune?—In the

the first place, I am not aware that we have ever had any offer.

2087–8. Is it not for you to make the offer to the Ecclesiastical Commissioners, with a view to commutation?—We are very well as we are; we have no wish to change our state; and we have been in a great perplexity to know on what principle these commutations have gone. Never having an offer made we have been obliged to seek out the information in other ways. In the next place, we have a great feeling against the disruption of local ties. We are bound by statutes and canons to preach in other places besides our cathedral church, and especially where we receive rents and profits; all these old local ties would be broken up.

2089. Mr. *Newdegate.*] Have those local ties been broken up?—No; I say that they would be if we were to part with our property.

2090. *Chairman.*] If you commuted?—If we commuted.

2091. In what way would the local ties be broken up?—We should have no right of property, which now gives us the pleasure of going to preach in a parish church as a matter of duty and obligation.

2092. Will you explain that further; what obligations are there on the chapter to preach in the parish churches of the diocese?—The statutes say, "*cum aliàs, tum præcipuè in Ecclesiâ nostrâ Cathedrali;*" and the canons of 1603 enjoin that we shall preach in places where we derive profit.

2093. Is it the custom of the dean and canons to preach in the villages where they have property?—Yes, very frequently; I was preaching yesterday in a place where we have tithes; the present dean does so constantly; the late dean did not, not having good health.

2094. Is not the object of commutation to concentrate your estates, and give you back an estate equivalent to the stipend reserved by Act of Parliament to the chapter?—Yes, as far as I can learn from the correspondence and the Orders in Council, I think that it is so. The Dean of Ely stated one great objection, namely, that we do not like to part with the improvability of our estates.

2095. Do you mean by that, that you think the estate will at some day be worth more than it is now?—The very enfranchisement makes it worth more; instead of 38 per cent., I think Mr. Smith says that you get 55 per cent. by the enfranchisement.

2096. Do you approve of enfranchisement?—I think that it is a very great means of improving the property, but I do not think that it should be carried on quite so rapidly as it is now.

2097. Why do you not think that it should be carried on so rapidly?—The probability is that the more estates there are in the market at once, the less will be the value of them; there is always danger of that, and I think the Commissioners have stated so themselves.

2098. Are you not aware that the lessees have constantly petitioned Parliament to have their estates enfranchised, and even for an Act of compulsory enfranchisement?—I believe that they have, but then they get a greater benefit with the Chapters than with other bodies. I think it is stated that the colleges get 63 per cent., and the chapters 55 per cent.; the lessees have been much more favourably dealt with in regard to cathedrals than they have in regard to the colleges.

2099. Do you approve of the policy of having the ownership entire, either in the lessee or in the Ecclesiastical Corporation?—I think that that is a very great benefit.

2100. The only point on which you differ is as to the mode in which it should be done. You think that it is a benefit, but you do not approve of the mode in which it has hitherto been done, under the sanction of Parliament?—I have no objection to the mode in which it is done, but I object to the application of the surplus after it is done.

2101. Then you would have no objection to the Chapter of Ely commuting its estates?—I think that, as far as we can gather from the Orders in Council, it proceeds upon a principle to which we could not agree. I believe that it is *ultra vires capituli*, and I have made some notes from our statutes, which show that it is impossible for us to do it.

2102. But you are aware that nearly all the Chapters in England have done it?—Not all, but nearly half. The property was given to us; the Dean and Canons take oath to preserve the rights and property of the Church, *pro virili mea servabo;* and our statutes, in chapter 18, upon the letting of lands, say, "Alienationem verò vel impignorationem alicujus manerii, terræ, reditûs, tenementorum, aut alicujus alterius rei immobilis omnino prohibemus;" we are absolutely forbidden to do this—"Pinguescere enim optamus Ecclesiam nostram, non macrescere." That, I believe, was the original statute of Henry the VIII. It says, "We wish our church to grow fat and not to grow lean;" but I am sorry to say that we have been growing lean, and the Commissioners fat.

2103. But the object of giving up a certain portion of the revenues to the Ecclesiastical Commissioners is not to take it away from the church, but to distribute it where the church most needs it, is it not?—Yes, but then what is the use of our Charter? This property was not given to the Church of England, but to the church of Ely.

2104. Do not you consider yourselves a part of the general Church?—We do; but this was given to us, to maintain; and we hope that Parliament will let us do our duty, and that what we have been looking and praying for for 23 years will come at last. We hope that Parliament will treat us a little more liberally, and provide for the organization of the Church, as well as provide for small benefices. Parliament *has* given us authority to supersede this prohibition as to our property, and to improve small vicarages, and has also given us the power of enfranchisement.

2105. Have you enfranchised most of your estates in the chapter of Ely?—No; we have been very slow indeed about it.

2106. Have you had many applications to enfranchise?—Not a great many.

2107. Have you refused any applications to enfranchise?—Yes, we have refused some, and have postponed others, until we can see the course of legislation; we have been hoping for a part of this surplus property to be reserved for our public purposes, not for our incomes.

2108. Then your objection to enfranchisement is, that a portion of the produce would go to the Ecclesiastical Commissioners?—That the whole of the surplus, except our incomes, what we get now, would go to them, and with it would go the function of improving our benefices.

2109. Then, is the reason why you have not

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enfranchised your wish to see what Parliament will do with regard to the establishment of these local Boards before you take that step?—Yes: and if we were to enfranchise our estates, one by one, it is just the same as the process of commutation of the whole; in the course of time we should part with the surplus value of all. And then I may say, that we have another objection; supposing that it was possible for us to do it, which I maintain is not, we have this great objection: I think it is reckoned that the interest of the Church in the landed and tithe property of the country will amount to 18,000,000*l.*; that 36,000,000*l.* being the whole, the interest of the Church is about half. Now, we may be wrong, and Parliament may think differently of it, but we think that it would be a very great evil, and unknown to the practice and the constitution of England, if 18,000,000*l.* of property, with a rental of half a million coming in, were vested in one body, even if only for a time. The chapter of York were 10 years before they got their estate.

2110. You think that so large a property would not be properly administered by a central Board?—I think that there are very great doubts of it, and that it would be impossible for Parliament to keep any proper control over such an immense estate as this; and therefore, on the whole, we stand within our old boundaries; this is our Torres Vedras; if we give up this, the Commissioners may overrun the whole land.

2111. Do you think the estates have hitherto been well managed by the Ecclesiastical Commissioners?—I am not prepared to speak upon that point; but we feel that, with these statutes in our face, we cannot do this. It is not that we won't do it, but that we can't do it; we should be liable to be called in question by our Visitor and by the Crown if we were to depart from our statutes without the clearest sanction of Parliament.

2112. Is not that power given?—We have looked for it, and cannot find it.

2113. Has there been no permission given to chapters to commute their estates if they please?—Not as we read the Acts of Parliament; not a vestige of it.

2114. Have not many chapters done it?—Yes; and it is *mirabile dictu!* how have they done it? The process seems to be to make over all their estates by an agreement to receive an annual payment from the Commissioners; and, observe, the payment to the deans and canons is greater, the less they have done for the vicarages. The Chapter of Durham say that the 133,000*l.* which they have spent in endowing the church, diminishes their annual income; and therefore, if you rely upon an average, you will give the chapter which has done the most for its vicarages—less; and the chapter which has done the least—more.

2115. Are your incomes fixed by Act of Parliament?—No, we vary between 500*l.* and 1,000*l.* We have looked through the Acts in vain to find any authority for this process. It is quite clear that if such a process of commutation of estates had been intended by Parliament, you would have had regulations as to the amount of money to be paid to the members of the chapter, and how it was to be calculated.

2116. Have you ever corresponded with the Ecclesiastical Commissioners, to know whether they have the legal power to receive your estates, if you wish it?—No; and we should be very glad if the Committee would ascertain whether a legal opinion has been taken upon that point; whether the law officers of the Crown have been consulted. There is not a trace of provisions for any average to be taken, nor how to dispose of the produce of the sales, or that the money is to be kept out of the common fund. There is no provision for the restoration of estates, and there is nothing as to the proportion of tithes and land which ought to be given to the chapter. And, above all this, there is one point to which I would draw the special attention of the Committee; there is nothing in any Act of Parliament which we can find, to prevent a chapter which has received its estates back again, as York has, from leasing them out on the old plan, with fines. All these things would have been laid down by Act of Parliament, if Parliament had ever intended such a thing to be done.

2117. Are not all those questions which you have put, questions which you should put to your legal adviser?—We have no wish to change; we are very much in the situation of an "unfortunate lady" who has had no offer.

2118. With regard to the fourth point, do you think that the efforts of the Ecclesiastical Commissioners to grapple with the great masses of the population still destitute of pastoral care, have been attended with success?—I think that all the Reports which I have read, the Parliamentary Reports, and even the Reports of the Commissioners themselves, show that they have made very ineffectual efforts to grapple with the great masses of the people. Of course, with a body which has had in the course of 22 years four millions of money (15th Rep. E. C. 1863), it would be wonderful if some amount of good had not been done; but I maintain that they have not done what it was intended that they should do, namely, devise the best means of providing for the pastoral care of the great body of the people.

2119. Do you think that the relief of this destitution should be conducted on some general principles?—I think that a general principle ought to have been established, instead of the Commissioners raising great expectations at first, and in the course of two or three years making themselves liable for between 30,000*l.* and 40,000*l.* a year, and then for 12 years, namely, from 1844 to 1856, not being able to make a single grant; not being able to meet the Duke of Northumberland's munificent offer of 2,500*l.* a year for so many years, if they would meet it with an equal sum, and 16,000*l.* as a capital sum if they would meet it with a like capital sum; and even offering to lend them that 16,000*l.*

2120. You are aware that the course which the Commissioners took was prescribed to them by an Act of Parliament, namely, Sir Robert Peel's Act; the anticipating of their revenues was occasioned by that Act?—I am speaking of what they did at first with the cathedral revenues.

2121. I am speaking of the Peel Act, which came in in the year 1843?—Yes, it obliged them to make 200 districts.

2122. And it anticipated their revenues?—Yes; for which they had a loan from Queen Anne's Bounty. I think that so far from the Commissioners having relieved the masses, we find the clergy continually complaining; we find from the evidence of last year, that the money has been frittered away; as Lord John Russell said, "scattered

"scattered in driblets," many little additions having been made to parochial clergymen's incomes, and the great masses of the people, such as at Birmingham, having been left very nearly the same as before.

2123. And that system has been continued down to the present time?—Quite so; because I find in the report of this Committee, of last year, a table of the grants which have been made, including both conditional and unconditional grants. That is at page 314 to 317 of this Committee's report in 1862, and with the permission of the Committee, I will just read what has been done: in the year 1861, conditional grants were made to five places, with a population of 10,000 and upwards, which had 2,700 *l.* among them. Unconditional grants were made to four places of 10,000 and upwards, which had 1,200 *l.* among them. On the whole, nine places of 10,000 and upwards had 3,900 *l.* granted to them. On another scale, namely, with a population of 2,000 and under, I find (conditional) 20 places which had 20,000 *l.* among them, and (unconditional) 27 places which had 8,100 *l.* among them. On the whole, 47 places of 2,000 and under had 28,100 *l.* divided among them. So that, taking the average, we have—

Places.	Average Population.	Average Grant.
9	13,444	£. 433
47	938	597

2124. You think that that is an unsatisfactory distribution of the revenues?—Yes; but I do not say that it is likely to continue, for I believe that now the Commissioners have found themselves obliged to give grants, not always where you can find a benefaction, but to other places; to give unconditional grants to a large body of people; I think that last year grants were made more on that principle.

2125. You think that that change in their mode of distribution, as far as you have been informed of it, is an improvement?—Yes; I think that it is. Then, we cannot understand how it is that the Ecclesiastical Commissioners should have received from the Estates Commissioners more than a million of money from the surplus values derived from enfranchisement, 1,207,000 *l.*, while the grants made to meet benefactions, from 1856 to 1862, and the grants made unconditionally, amount only to about 299,000 *l.* (15th Rep. E. C., pp. 58, 59.) The surplus from enfranchisements forms more than 1,000,000 *l.*, and not 300,000 *l.* has been given in grants, conditional and unconditional. I think that you cannot wonder that we are not very ready to enfranchise.

2126. That 1,000,000 *l.*, which has been paid, is 1,000,000 *l.* which has been paid from the first establishment of the Church Estates Commission in 1850, is it not?—Yes.

2127. It is not only from 1856?—Yes; and I believe that the secret of it is, that what they call the balance of income and expenditure had been overthrown, and it was necessary to restore it; and I have no doubt that a great part of this 1,000,000 *l.* has gone in restoring that balance. Here appears a balance of about 960,000 *l.* (15th Rep.); but when you come to look you find that that is not in hand, but that 405,000 *l.* has gone out of it to meet these advances to the chapters, which we maintain to be illegal. I should have mentioned, upon that point, that we do not go on our feelings as to these commutations, or our opinion of the law, but it was stated in Parliament in the year 1860 (*see* Hansard, June 6, 1860), and it has never been answered or contradicted in any way, that the Judicial Committee of the Privy Council decided in a similar case, when the Bishop of London wished to commute his whole property, that it was beyond the power of the Bishop and of the Commissioners. (July 25, 1857.)

2128. Was not that with regard to a possession under particular Acts of Parliament?—No; it was with regard to the whole of his property; we understood that he wished to transfer his whole property, but the trustees of that particular estate objected to it, because it would affect them. Then I may remark that we find that the Bishops and the parochial clergy are not connected together by any harmonious system of co-operation. The clergy are complaining that districts are marked out injuriously, and that they cannot communicate personally with the officers of the Commission, who are too much engaged with onerous duties.

2129. Do you think then that the working of the Ecclesiastical Commission is not satisfactory?—I have always found great courtesy shown to myself when I have had any dealings with them; but having read almost all the blue books which have come out on this subject, I find that the clergy complain, and they say that the Ecclesiastical Commissioners are a damper to exertion.

2130. From your own knowledge, can you give any opinion upon their working?—The House of Lords' Report is enough to show anyone that it is not a satisfactory mode of working now.

2131. Do you think that the general opinion of the clergy is that the present working of the Ecclesiastical Commission is not satisfactory?—I should say very unsatisfactory, and not only that, but it is unequal; Canon Dale mentions two similar cases in St. Pancras (H. of L., 1850; 2682–2686), where a prebendary was willing to give up 1,000 *l.* of tithes, and that in one case it was met, and in the other case it was not; and what was the reason? There was no difference whatever in the cases, but in the one case the Bishop of London was there to advocate it, and in the other cases he was not.

2132. Mr. *Newdegate.*] When, in a recent answer, you mentioned the House of Lords' Report, you referred to the Report of the Committee of the House of Lords upon Spiritual Destitution in Populous Places?—Yes, in 1858. Then, with respect to the 200 Peel districts, of course they have done a great deal of good, but it is by no means unmixed good. We find that Dr. Hook says, in his letter to the Bishop of Ripon, that where you want the best, the most able, and the most efficient clergymen—namely, in the large towns, you do not get them by this system of the Peel districts. "This being the evil complained of, instead of applying a remedy, we are actually increasing it, by the formation of our Peel districts. By the formation of Peel districts, we are creating an additional number of pauper benefices, and, by so doing, we are, for reasons already assigned, retarding the extension of the Church among the upper, the middle, and the more influential classes of society." (H. of L. Rep. 1858, p. 592.)

2133. *Chairman.*] Do you agree in that opinion?—Most fully. Another practical point is, that Canon Dale says, "It has happened that the minister of a Peel district has been obliged to

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leave town from ill health, and there has been no one to take his place; the people are thus, for a time, entirely neglected, and I have known instances where they have been left for three months without any one to look after 10,000 souls." (H. of L. Rep. 1858, 2790.)

2134. You agree in that extract which you have just read to the Committee?—Yes, as far as I know anything upon the subject, having read all the reports.

2135. Are there any improvements which you would suggest which you think would render the Ecclesiastical Commission more effective?—I think that the way to render it more effective is to diminish its transactions, to curtail its operations very much, and to transfer what may be properly transferred to the local Boards and to the chapters. The endowment of vicarages would be done by the chapters themselves, out of their property, and the extension of the Church by the local Boards.

2136. Would you alter the constitution of the Commission in any way?—If I am asked that question, I would say that the constitution of it would be very little more than the Estates Commission. I think a great part of what is now distributed to the clergy from the cathedral revenues might be distributed with very little or no cost by the chapters themselves, and that a great portion of it might be distributed by Queen Anne's Bounty; Mr. Hodgson has stated that they could, at a very trifling expense, distribute a great deal more to the clergy than they do; therefore a great part of the staff of the Ecclesiastical Commission, costing 18,000 *l.* a year, might be done away with.

2137. Do you think that the bishop of the diocese would be more useful as the head of a local Board than sitting as one of the Ecclesiastical Commissioners in London?—I have already said that, practically, the Bishop does not sit in London. A few bishops may do so, but if there were a local Board, the bishop would always be present in his Board, and instead of having only 18 meetings in the year, which the Commissioners have, and I think they have to decide, on the average, 45 cases at every meeting, we should have perhaps four meetings in the year in each of 30 cathedrals; certainly two, which would give 60 meetings.

2138. You would prefer to see the bishop sitting in the diocese, surrounded by a council of the clergy and laity, who were interested in Church extension?—Yes. Then, I think that there should be an Act to declare that those estates which have been obtained, as we believe, without the authority of Parliament, are held only in trust, and not absolutely in fee, as they are said to be now. I do not think that Orders in Council should overrule Acts of Parliament; but there may be some opinion of the law officers of which we do not know.

2139. Supposing that all the proceedings of the Ecclesiastical Commissioners should be declared legal, in that case is there any reduction of the estates in their hands which you would wish to see carried out?—I should state that in the year 1860 there was a clause put into the Bill of that year which made the matter still further doubtful; that clause was withdrawn, but it ran thus, whereas doubts have been entertained, all that has been done by these Orders in Council shall be deemed valid and effectual. I should be very sorry to see Parliament pass such a clause as that.

2140. What is the great reduction which you would wish to see of the property in the hands of the Commissioners? What portion of the property now in their hands would you wish to see taken out of their hands?—I should wish to see all the surplus from enfranchisements which comes in after this time reserved until Parliament has decided what shall be done with it.

2141. But I understand you to say that you would wish to see the Estates Commission kept up, and that whatever property is left in their hands should be managed by them, and the surplus revenues given back to the Local Board; does that correctly represent your idea?—If I understand the Acts of Parliament rightly, the Estates Commissioners have not estates of their own in possession; they manage the enfranchisements, but all the estates, I think, belong to the Ecclesiastical Commissioners.

2142. The Church Estates Commission, as such, have merely to give their assent to the enfranchisements of the capitular bodies and episcopal corporations?—Yes.

2143. When you said that you would retain the Estates Commissioners, did you mean to say that you would keep the management of the estates in the central body which now manages them?—What I meant was, that the Estates Commissioners should continue to superintend the process of enfranchisement, and to regulate it, and see that the transaction is fair between both parties, the lessee and the body, but not that they should sweep off the top of the bushel, and that all the surplus should go away. (*See* Suggestions in Appendix.)

2144. You are aware that the surplus is paid by the Church Estates Commissioners into the hands of the Ecclesiastical Commissioners?—Yes.

2145. And you are aware that the Ecclesiastical Commissioners, for the purpose of the management of the estates, have another body called the Church Estates Committee?—Yes.

2146. What I gather from your answer is, that you would wish to see that Church Estates Committee retained for the management of the property of the Church, that Church Estates Committee now consisting of the Church Estates Commissioners, and of two members from the General Board?—Yes.

2147. I understand you to say that you would wish some central body of that sort to manage the property of the Church?—In order to manage the separate estates of the old foundation officers, I think that it might perhaps be well; but I would not wish to pledge myself to that.

2148. I understood you to say that you wished the estates kept in the central body, and merely the surplus revenue given back to the Local Boards?—I do not quite understand the term "The central body."

2149. That central body is practically the Church Estates Committee; it is called generally the Ecclesiastical Commission; but, as you are aware, under the Act of Parliament the management of the estates is vested only in a portion of the Ecclesiastical Commissioners, which is called the Estates Committee?—My wish for the present is, that the property transferred by the original Cathedral Act of 1840 should remain with the Estates Committee.

2150. And you would wish to see the landed property kept in the hands of that body, and the surplus paid over for distribution to Local Boards?—At

—At present the gigantic rental of 174,000 *l.*, which the Estates Committee receive, goes into the coffers of the Ecclesiastical Commissioners, and is distributed by them.

2151. But instead of the general body undertaking to distribute these sums all over England, you would wish to see the distribution take place by Local Boards, with the Bishop at the head of each Board?—Yes; I object, as Mr. Lefevre did, "to this great machinery for the accomplishment of a number of very small objects" (H. of C. 1848, p. 77); and I also agree with him when he said that what we want is, to have men whose heart and soul is in the business, instead of having it done by men who have much more important business to attend to (p. 84); that is as strong an argument as there can be for local Boards. If I was asked for one more suggestion, it would be that this Commission should not, as it does now, bestride this narrow isle like a colossus; you have it with one leg in the north, and the other in the south, with one agent for half England, and another for the other half of England, and with accounts so complicated and so gigantic, that it is impossible for Parliament to exercise proper control over them. The panting auditor toils after them in vain; he is always telling us that he hopes he shall soon overtake the posting of the ledgers and the verifying of the rental, and so on; we never are, but always to be blest. I therefore make the suggestion with very great respect, that as the Commissioners themselves cannot understand the accounts, as they are said to be necessarily complicated, and Mr. Yool tells us that we cannot understand them unless we know all the Acts of Parliament, and unless we are professional accountants, the whole of the accounts of the Commissioners, as they are presented in the summary of 1863, should be submitted to some two competent actuaries, and that there should be a clear division of them between capital and income; so that we may be able to estimate the enormous expenses of valuation against the work done, separate from the income account, and that the public generally may be able to see what has been done. Members of Parliament have been continually trying to ascertain what is the actual gain from all these enormous land transactions throughout the Church.

2152. With regard to your last answer, I must remind you that the Ecclesiastical Commissioners have distinctly denied that they do not understand those accounts, or that those accounts are not kept intelligibly?—I think that it all comes to confidence in Mr. Yool; he is the tortoise upon which all rests at last.

2153. What you think is that those accounts are so gigantic, that even though they were properly kept, they could not be understood by the general public?—Mr. Yool tells us so (H. of C. 1862, 1995). They are so gigantic as to make it impossible to render them intelligible. Why? their arrears of rental would make a good bishopric; their et-ceteras would make a dukedom. You will find 115,000 *l.* for cash disbursed under Acts of Parliament, and Orders in Council, &c.; it is a summary of special trusts, and so on; I have no doubt that it is all right, but we cannot understand it, nor can anyone. (15 Rep. E. C. p. 52, Appendix.)

2154. As far as you are aware, you think that it would be more satisfactory to the Church generally if so large a portion of the Church property was not placed in the hands of a central Board?—Yes; I do not see how anyone can remain satisfied with a central Board having this enormous rental, which is derived from lands and manors all over the country; 64 manors were returned last year, and the secretary is the steward of 61 of them; I have no doubt that he will do his duty well.

2155. Are you aware that the business of the Ecclesiastical Commissioners will be very much diminished when all the enfranchisements have been completed, and when the estates have been given back to the different bishops and chapters?—I should hope that the estates have not passed away from the chapters, and therefore I should humbly recommend that a very strict and separate account should be kept of the property which has thus been removed from the chapters, until Parliament has decided what is right respecting it. My general suggestion would be, that we should revert as much as possible to the legitimate constitution of the Church, and take down that which was intended to be a scaffolding for the repair of the old building.

2156. You think that the time has now arrived to take away what you consider as a scaffolding for repair?—Not to take it away all at once, but gradually to take it down.

2157. You consider that the machinery of the Ecclesiastical Commission is, as it were, a scaffolding for the repair of the building?—Yes, that is my general notion.

2158. And you think that the time has now arrived when we ought to see some results from the establishment of that Commission, and to be prepared to see the period when it may be removed?—Yes; I think that they now have had a good lease of more than 21 years; and if you grant them a new lease, it should be with very great reservations, and with much stricter covenants.

2159. And you think that we should look forward to the time when that Commission may be dispensed with?—When that scaffolding may be taken down.

2160. Is there any other particular point to which you wish to refer?—There is one more point which I should like to mention; it is not a matter in which I wish at all to blame any of the Commissioners, or any officers of the Commission, but I wish Parliament to interfere and to set it right. We have a precinct of our cathedral which has been laid out for the general benefit of the public, close to the cathedral, and which is looked upon by all our houses; there now seems to be a doubt whether the original Act of Parliament does not give that to the Commissioners in portions. It belongs to the whole body, and is given to us by our charter; but there are some words in the Act of Parliament which seem to raise the point. I think that it is very doubtful, it arises from the practice of assigning to different members of the chapter, a portion to the dean, and a portion to a particular canon; but it is claimed as vesting the Commissioners, and I believe that they would be willing to vest it in the whole body, as the Act says. Dean Peacock laid it out for the public benefit, destroying all the fences, and it would be a most injurious thing if it ever passed away from us; and I would ask the Committee to recommend that if there is any wording in the Act of Parliament which does maintain this claim on the part of the Commissioners, an Act should be passed stating that nothing contained in any of these former Acts shall

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shall give the Commissioners any power to interfere in the precinct, because it never could be wished by Parliament that a piece of ground close to the cathedral should be taken away from us.

2161. Is this precinct what is commonly called the Close of the cathedral?—The College grounds.

2162. Immediately adjoining the cathedral?—Immediately adjoining the cathedral; and all separate occupation was done away with by Dean Peacock for the general benefit soon after he came to the deanery.

2163. Do you say that that is claimed by the Ecclesiastical Commissioners?—They think (and I do not at all blame them,) that it is their duty to claim a share of payment for each of those portions, though there is no fence even to show what it was. I think that they are quite right to do it, if it be law, but I think that Parliament would not wish that there should be any right of interfering in respect of a portion of ground so near the cathedral.

2164. Mr. *Kinnaird.*] I understand you to object very much to the secretary of the Commission being what you call steward of 61 manors. Are you under the impression that he receives any emolument from it?—No, it goes to the Commissioners. I believe that they receive one-third, and that the deputy steward who does the work has two-thirds.

2165. You are aware that the secretary is only honorary steward?—Yes.

2166. Therefore he is not in the least responsible?—No. But I think that it is a very bad thing for the country generally, that a great corporation in London should be, as Mr. Lefevre says, the landlords of such an immense amount of property, and should hold so many lands and manors in trust.

2167. Do not they take their fair share of the responsibility of landed estates in maintaining schools and so on?—No; I think that they have explained that they only do what a trustee landlord does, and that they do nothing generous. (H. of C. 1856, 1 Rep. 2175, 2176. 2198.)

2168. Comparing what they do with what is done by the great majority of landlords, do you think that they do less than is generally done in this country?—I can only speak from the books.

2169. Do you think that the squirearchy of England are so liberal that they do a great deal more than is done by the Ecclesiastical Commissioners; are there not many instances in which they do nothing?—I am quite sure that a chapter would often do more in that way.

2170. Mr. *Selwyn.*] Do you think that there would be any difficulty in getting influential laymen to join the local Boards which you propose?—Not at all; the Chapter of Durham suggests that; but they say that they should be appointed by a central authority, by the Crown, or by Parliament.

2171. Do you think that such a local Board would be much more successful in collecting public or other contributions, than the Board in Whitehall?—I think very much more so.

2172. Do you find in practice that certain societies are starting up from time to time in order to fill up this void which is felt?—They are; but they do it very ineffectually; they are trying to do what the Church would do much better by its own organisation.

2173. You have spoken with reference to restoring the estates to some of these chapters, where they have surrendered them; I suppose you are aware that what is intended is only to restore a particular portion of the estate, calculated according to the present income of the dean and canons, and not to restore the whole estate?—It is proposed to restore estates which will give them a clear income equal to what they have received on such an average of years as may be agreed upon between the Commissioners and the chapters, but we do not find that there is any legislation on that subject; it may be seven years, it may be 14 years, or it may be 20 years, as at York.

2174. Is not the result of that to give a benefit to the present holders of cathedral stalls, but to sacrifice a large part of the future usefulness in the Church?—It certainly deprives them not only of property but of a great many functions which they might exercise, if the property was in their hands.

2175. Such as in the case which you put of some necessity arising, of a temporary character, as regards some transitory population?—Yes.

2176. And the plan which you propose is such as would in no degree increase the income of the present holders?—Certainly not; I do not believe that a single canon has any wish to increase his own income.

2177. What you wish is to reserve to the chapter the power of being useful in the way in which their charter directed them to be?—Exactly.

2178. *Chairman.*] Is there anything else which you wish to state to the Committee?—No.

Mr. Matthias Sidney Smith Dipnall, called in; and Examined.

Mr. *M. S. S. Dipnall.*

2179. *Chairman.*] You are the Receiver to Christ's Hospital?—I am.

2180. What is the amount of the income of the estates of Christ's Hospital?—The income derived from the Hospital's real property, on an average of three years, may be represented by 45,283*l.* 11*s.* 3*d.*

2181. What is the expense of collecting that money?—The expense of collecting it, as far as I can make it out, because my own duties embrace paying as well as receiving, is 1*l.* 12*s.* 11½*d.* per cent. per annum.

2182. Is that 45,000*l.* the net rental or the gross rental?—The gross rental; it includes also tithe rent charges, annuities, and sales of timber. I have endeavoured to take out what may be called the landed income, or the real property income of the Hospital.

2183. Am I to understand you to say, that on the gross income the cost of collection and of management is one and a half per cent.?—I consider the cost of getting it in to be 1*l.* 12*s.* 11½*d.* per cent., and the cost of management, which I consider includes surveyors' charges, views, inspections, valuations, and all that sort of thing, to be 1*l.* 10*s.* 9½*d.* per cent.

2184. How much does that make together?—It makes altogether 3*l.* 3*s.* 9*d.* per cent.

2185. Is that for last year, or on an average of years?—The variable items are taken on the average of the last three years, 1860, 1861, and 1862;

1862; that is to say, the surveyors' bills and the cost of the views.

2186. Is that 3 *l.* 3 *s.* 9 *d.* taken on the average of the last three years?—In the case of a salary, it is not.

2187. Do you receive a fixed salary as the receiver?—Yes.

2188. What is your salary?—£. 420 a year, and I have a residence also.

2189. Do you perform any other duty than that of receiver?—A great many other duties; I have the management of the cash generally, under the direction of the treasurer.

2190. What do you mean by the management of the cash?—The duties of the receiver include the accounts and the business of the cash generally under the treasurer, both receiving and paying.

2191. Do you keep the accounts?—Yes.

2192. Are you responsible for the accounts?—I am, speaking generally; but others assist in some of the trust accounts, and in posting the ledgers, examining bills, and paying pensioners.

2193. Are you allowed any sum for the staff under you?—No; they are paid direct by the Hospital.

2194. How many have you under you?—I am the second in the counting-house department, and there are four below me.

2195. Who is the first in the counting-house department?—The chief clerk of the Hospital, Mr. Trollope.

2196. What is the salary of the chief clerk?—£. 700 a year.

2197. Is it his duty to conduct the general correspondence?—Yes; besides, he draws up the minutes of all courts and committee meetings, and superintends the whole of the counting-house department.

2198. And your duty is to receive the rents, and to attend to the accounts?—My duty is really comprised in the words, the cash duties of the office, both receiving and paying.

2199. How are your surveyors paid?—In the case of the town surveyor, by a bill for professional charges; there was a scale, but it has been, to a certain extent, disused; upon looking at one of his bills, it seems that the scale and the bill, however, differ so slightly, that I can hardly say if the scale were strictly adhered to, whether the bill would be more or less in consequence.

2200. What is the amount of your income from the town property?—The rents of the property in London and the immediate environs may be stated at 22,611 *l.* a year, as nearly as can be.

2201. What is the general charge of the surveyor?—The charge of the town surveyor, on the average of the last three years, is 243 *l.* 14 *s.* 2 *d.* per annum.

2202. What is your country rental?—The country rental is, as nearly as I can give it, 16,000 *l.* a year, exclusive of tithe and other rent-charges, and sales of timber.

2203. Do you pay your surveyor by salary?—No; the land surveyor is paid by a scale of two guineas a day, when engaged on hospital business, and a guinea for each committee attendance, and when he makes journeys to inspect the farms, or repairs, &c., he has his expenses besides. For plans, estimates, and superintendence of new buildings, he receives 3 per cent. on the outlay.

2204. Does he manage the estates in the country?—He manages them under the direction of a sub-committee of renters composed of some of the governors.

2205. What is your country surveyor's charge per annum?—On the average of three years, I find it 360 *l.* 9 *s.* 3 *d.*

2206. Is that the average of the last three years?—Yes.

2207. You said that he was not paid by salary?—Not by salary, but by bill; I may mention that in consequence of the governors having negotiated for the purchase of several considerable properties in the last three years, the amount of his charges has been larger than if taken upon a longer average, and in the course of the last three years also there have been a local architect's charges of 307 *l.* 14 *s.* upon large works in Lincolnshire, and it would not be fair to average that amount over three years; it would be perhaps more like 20 years.

2208. Has your salary been increased, or did you come to the Corporation at that scale?—I have been nearly 28 years in the counting-house, having worked through the junior grades, and my salary has been increased in the last few years.

2209. How long have you been receiver?—Just over 10 years.

2210. At what salary did you begin?—£. 340 a-year; I have also an official house in the Hospital.

2211. At what do you put the value of the house?—I have put the house and the income tax at about 80 *l.* a-year.

2212. Have you any other emoluments from any source?—There are some very slight ones.

2213. At what do you put your whole emoluments as the receiver of Christ's Hospital?—Just over 500 *l.* a-year, if I reckon the value of the house and everything.

2214. Mr. *Kinnaird.*] As to the staff; the Chairman asked you whether you had any staff, and you said that there was a clerk at 700 *l.* a year; is the treasurer paid?—The treasurer's is an honorary office.

2215. Has he not a house?—He has a furnished house, and it happens that he has something over 6 *l.* a year under several bequests, but his office is honorary. He is, in fact, the resident Governor of the Hospital.

2216. Under the clerk are there no other clerks?—Yes; there are four assistants whose duties are of a very general kind.

2217. I suppose that they would do any part of the accounts?—Yes.

2218. In fact they may count as part of your staff?—Yes, they may do so, to a certain extent.

2219. The clerk has 700 *l.* a year; who comes next to him?—Myself.

2220. The receiver has 500 *l.*; who is the next?—The next is called the wardrobe keeper and senior assistant, who has 250 *l.* a year; and his chief duties are connected with the clothing of the boys.

2221. That is to say paying for the clothing, not measuring?—His duties are in keeping the accounts of the stores of clothing, ordering supplies, and managing the issue of the clothing and bedding, besides assisting in the general business of the office.

2222. Who is next to him?—There are three juniors, or assistant clerks.

2223. I suppose that they average 150 *l.* a piece?—Two of them have 160 *l.*, and the other has 130 *l.*; their salaries have been recently increased.

2224. Is that all the staff?—We have two messengers.

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2225. What does it sum up to altogether?—The salaries of the counting-house department now amount to 1,820 *l.* per annum, and the messengers' wages to 124 *l.* 16 *s.* I should mention that the clerk, Mr. Trollope, also is resident, and that you may take the money value of his house, and so on.

2226. All the staff, more or less, work at the accounts, do they not; any accounts which were required would be done in the office?—Yes, they would assist.

2227. They would assist you in copying anything?—Yes; and they do keep, to a certain extent, the Trust Estate Accounts. Christ's Hospital is a sort of trunk-foundation, and a great number of charities have been annexed to the hospital; charities to aged blind persons and others, and exhibitions, apprenticing funds, and various gifts.

2228. But that is all worked up in the office?—Yes, the details are worked up in the office.

2229. *Chairman.*] Do you receive the proceeds of all those annexed charities?—A good deal of the income of the hospital and its branch charities arises from funded property standing in names of trustees, the dividends of which are received under powers of attorney by the cashiers of the Bank of England, with the exception of one small fund, and are at once placed to the credit of the hospital at the Bank. The treasurer receives the dividends on that small fund, on behalf of the hospital; and he likewise attends to receive the dividends on several funds at the office of the Accountant General of the Court of Chancery.

2230. Mr. *Kinnaird.*] There is no trouble connected with that description of property?—None worth speaking of.

2231. But the real trouble is in getting in the rental?—Yes.

2232. And in that you are assisted by the staff of the hospital, if requisite?—Only to a very small extent.

2233. They are there to do any accounts or anything that you may want?—Yes, but I do 19-20ths of the "receiving" part of the business myself; they assist in the posting, and more especially in paying various pensioners.

2234. You have an office found you for transacting business?—Yes, there is a large counting house at the hospital.

2235. So that the salaries of the clerks are net; there are no outgoings?—No.

2236. Have you anything to do with the paying department?—Yes.

2237. *Chairman.*] Do you transact the business of the paying department?—I do to a very great extent.

2238. Mr. *Selwyn.*] I suppose that the clothing clerks assist in the ordinary business connected with the school, or any of the other charities, if required?—Yes; there is the filling up of presentations, or informing persons how to fill them up, or to get boys admitted, which forms a great part of their business; and there is the business connected with the blind charities and other funds which we have, besides enquiries and a great deal of correspondence.

2239. *Chairman.*] Have you any return of the number of letters which are received in the course of the year?—I have not.

2240. Mr. *Selwyn.*] Does the amount which you have mentioned include anything for the expenses of audit?—No; our auditors are gratuitous, they are some of the governors.

2241. I mean the audit on receiving rents?—There are some expenses connected with the Tithe-rent-charge audits; we hold three such audits annually; and together they come to 36 *l.* 10 *s.* 6 *d.* a year, on the average of three years. We hold no rent-audits.

2242. Is that the whole expense of all the audits, of every kind?—We have a local steward for two large estates in Lincolnshire, who holds his rent-audits half-yearly, and so far it is not the whole expense; but in the account which I have given to the Chairman, particulars are stated of this agent's salary, and there are some other observations.

2243. Mr. *Kinnaird.*] Do you pay the local steward a large income?—The local steward, upon rendering his account, of course takes credit in it for his own salary; he has 120 *l.* a year for these two estates in Lincolnshire; there are two estates, but one of them is the subject of a specific trust, and therefore it has its separate salary attached to it, which is 20 *l.* out of the 120 *l.*

2244. *Chairman.*] Are those salaries included in the expenses which you have stated to the Committee?—Yes.

2245. Mr. *Kinnaird.*] In the 450 *l.*?—No, in the 1 *l.* 12 *s.* 11½ *d.* per cent. for collection. I have set off the value of the office work (*i. e.* of the clerks) in the cash business as against the value of my own work in paying matters, in order to produce what may be considered as the cost of "getting in" the rental.

2246. *Chairman.*] Is there anything else which you wish to state to the Committee?—No.

Lunæ, 22° die Junii 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.
Lord Robert Cecil.
Sir William Heathcote.
Mr. Kinnaird.
Mr. Newdegate.
Mr. H. D. Seymour.
Mr. Tite.
Mr. Walpole.
Sir Henry Willoughby.

HENRY DANBY SEYMOUR, Esquire, in the Chair.

JAMES JELL CHALK, Esq., called in; and Examined.

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2247. *Chairman.*] HAVE the Chapter of St. Paul's made any offer to the Commissioners to commute their estates?—No.

2248. They have not asked you to commute any portion of their estates, so as to leave them in adequate income?—No, we have received no application from them on the subject.

2249. How many Chapters are there now which have not commuted?—About half have commuted.

2250. Have you any reason to believe that the rest are disposed to commute?—I think that a great many of them, if not all, are disposed to commute.

2251. Has the Archbishop of York signified to you that he intends to keep his estates in his own hand?—Not officially. I have understood that he purposes to manage them himself; it would not be incumbent on him to make any communication to me on the subject, unless he proposed to transfer the management of his estates to the Commissioners.

2252. When will all the estates be given back to the Bishops and the Chapters?—That is rather a wide question; it is one which it would be difficult to answer with any degree of certainty; but I have understood that, upon a fair estimate, in some seven years or so it may be carried out. Two Chapters have been re-endowed with estates since the evidence was given in 1862, namely, York and Peterborough.

2253. How many years has it taken to furnish them with estates?—In the Peterborough case, about five years. York was longer about; an offer was made to them at the end of four years, but they were not in any hurry to be re-endowed.

2254. In the case of the Vicars Choral of Wells, why did the Commissioners refuse to renew the lease which is mentioned in the evidence?—It was a lease which the Commissioners were bound to treat in the same way as any other lease; they have never renewed any leases, and they had no power by Act of Parliament to make any exception in favour of the Vicars Choral of Wells.

2255. That lease had been renewed by the bishop for 300 years, had it not?—It is so stated.

2256. But the Commissioners when they received the estates had no power to renew the lease?—Not, as was desired in this case, without payment of a fine. They have a power to renew if they see fit on payment of a fine, but they have never exercised that power; the principle upon which they proceed being to get rid of the system of renewal upon payment of fines.

2257. The Vicars Choral depended for their incomes upon the renewal of this lease, did they not?—That is possible.

2258. The Commissioners had no power to take that into consideration?—No.

2259. It was stated in evidence that the case of the Vicars Choral was intended to be disposed of by an Act of Parliament in 1840; had the Ecclesiastical Commissioners anything to do with that Act of Parliament?—It was an Act of Parliament which is now called the Cathedral Act, it was introduced by the Government of that day for the purpose of carrying out, with certain modifications, the fourth report of the Commissioners of Inquiry; the Bill originally contained a clause embodying the recommendation of that Commission of Inquiry that all the minor corporations in cathedrals on the old foundation should be abolished; that clause was afterwards withdrawn from the Bill; it was not struck out by the House, but it was withdrawn; had that been carried out I have no doubt that these gentlemen who are now complaining that they have only their 60 *l.* or 80 *l.* a year, would ere this have been in the receipt of their 150 *l.*; but unfortunately, as I think, for them, that clause was struck out.

2260. Would there be any difficulty in placing the estates of the Vicars Choral in the same position as those of the other ecclesiastical corporations?—I think that the proper course would be to abolish those corporations altogether, and transfer their estates to the Commissioners, and to provide that they should be put upon the same footing as the minor canons of the cathedrals on the new foundation.

2261. What is the position of the minor canons in cathedrals on the new foundation?—The position of the minor canons of the new cathedrals is, that they are appointed by the chapters, and paid out of the Chapter revenues an income of 150 *l.* at the least; it is not limited necessarily to 150 *l.* In the Chapter of Durham I think that the income of the minor canons is 300 *l.*, and I am not sure that it is not more. In Canterbury the Chapter have just augmented the incomes of their minor canons to, I think, 227 *l.* a year. In the

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the cathedrals on the old foundation, which are York, London, Wells, Chichester, Exeter, Hereford, Lichfield, Lincoln, Salisbury and St. David's, the vicars choral or minor canons are corporations aggregate, and are endowed with estates. I believe that the estates are not well managed; in fact it is scarcely possible for such corporations to manage estates well; they certainly produce very small incomes, and it would be very much for their benefit if they were dissolved as corporations and made stipendiaries of the Chapters, as the minor canons are in the cathedrals on the new foundation.

2262. Mr. *Newdegate.*] You say, "If these corporations were dissolved." If the property were re-invested, and supposing that there are other purposes besides the mere possession of property in these corporations, would it not be advantageous to re-arrange the property, and re-constitute the corporation?—I think not; they are an independent corporation in the cathedral; there is frequently a great difference of opinion on many points between these minor corporations and the superior corporations, and I think that they are very undesirable to exist in a cathedral at all.

2263. *Chairman.*] Do you think that it would be popular among the non-capitular members of the cathedral bodies, that they should be left entirely to the will of the Dean and Chapter?—Not to the will of the Dean and Chapter; I think you will find that in the cathedrals on the new foundation the establishment of minor canons works much better than in those upon the old foundation, both for the minor canons and for the chapter.

2264. Lord *Robert Cecil.*] But do you not think that they require some relief from the amount of work which they have?—Of that I am not a judge.

2265. But that is a point which enters into the question of revenue, because if their work was diminished they would be able to take other preferment, and so increase their income. You have formed no opinion upon that subject?—I heard the evidence which was given by a minor canon of St. Paul's, where there are 12 minor canons, and I think that, having regard to the additional preferment which they hold, they cannot devote much time to the duties of the minor canonry if they do their other work properly.

2266. *Chairman.*] Then they are not paid sufficiently well if they simply have the duties of a minor canon?—I have never said that 150 *l.* a year is enough. I think that that is a very small sum; but I think that they should have less additional duty.

2267. Have the Commissioners at present power by Act of Parliament to lay out a scheme generally for minor canons?—They have no power over these minor corporations in cathedrals on the old foundation; they have the power, under the Cathedral Act, on the application of the Chapter, to sanction any scheme brought before them by the Chapter for the regulation of the number and emoluments of the minor canons in the cathedral, and they have exercised it in the case of several cathedrals on the new foundation.

2268. Mr. *Newdegate.*] But that is without reference to the duty at present performed, or to any re-allotment of duties to be performed, by these minor canons?—It is not for the Commissioners to consider the duties; the Chapter consider the duties, and propose to the Comissioners such a scheme as in their opinion will enable them to carry on the duties of the Cathedral efficiently.

2269. *Chairman.*] Have the Commissioners the power to say that they will fix a certain scale of duties for the minor canons?—No; they have nothing to do with fixing the duty of minor canons.

2270. Lord *Robert Cecil.*] Do you say that the Commissioners have nothing to do with the estates of minor canons?—The Ecclesiastical Commissioners have nothing to do with the estates of those minor corporations which I have described. The Church Estates Commissioners have power to sanction the sale of them, as they have the power to sanction the sale of other ecclesiastical estates.

2271. They have also the power to sanction the impounding of the produce of those sales, have they not?—They are bound by Act of Parliament to set apart out of the purchase money so much as will produce the income which the corporation had before, and to pay over the surplus to the common fund.

2272. There is no discretion?—There is no discretion whatever.

2273. *Chairman.*] Will you put in the rules for the distribution of the common fund?—Yes; and I will append to it a schedule, showing the scale of population and income which was adopted in the distribution made this year and last year.—(*The Witness delivered in the same.* Vide *Appendix.*)

2274. I see by this document that you have given upwards of 37,000 *l.* to benefices, with a population of less than 1,000?—That is so.

2275. How do you reconcile so large a proportion of the grant being given to such small benefices with your rule, that "in selecting cases, priority will be given to those which, having regard to income, population and area, or any of them shall appear to be the most necessitous?"—The mode which the Commissioners adopt is this; they have all the applications arranged in classes according to the population and income; they make an estimate as to how far the means at present at their disposal will carry them, and they then determine what they think will be the most desirable scale of population and income, and they take every case which comes within the scale. It might have so happened in that year, that there were a larger number of benefactions offered from livings with a population under 1,000, than from other classes; but the Commissioners take every case which comes within the scale that they have laid down.

2276. At the time when you gave this large sum to those small livings, Poplar, with 34,000 inhabitants, was undivided, and Clerkenwell with 27,000, was undivided?—You will see that, by those rules for the distribution of the fund, the grants are made conditional on the offer of a benefaction in each case, and there being no benefaction offered from those parishes, they were not considered. But I may state that every year the Commissioners, from the improved state of their funds, are enabled to enlarge the area of their distribution, and this year they have resolved to augment unconditionally to 300 *l.* a-year all livings having a population of 10,000.

2277. But have they taken any steps to divide these large and necessitous parishes?—It is not strictly their duty to divide parishes, except upon application

application from parties desiring the division; and then it must depend upon the means which there are available for the purpose.

2278. Mr. *Newdegate.*] You mean upon the offer of benefactions?—Possibly, that might be one ingredient.

2279. *Chairman.*] But the necessity of an offer of benefaction is one of your rules?—Yes; that is the principle of the rules which I have just handed in. The Commissioners are, however, now prepared to augment to 300 *l.* a year all livings which have a population of 10,000; and I hope that in the course of a short time they will be able to take a lower scale of population, and so to continue extending the area of their operations.

2280. Have they determined to divide the populous parishes of Poplar and Clerkenwell?—Not at present.

2281. Then what do you mean by saying that they intend to divide the populous parishes?—They intend to augment them. I may state a case. An application has been made from the parish of Middlesborough, in Yorkshire. It is stated that there is there a population of some 32,000; the Commissioners have promised to raise the income of the incumbent to 300 *l.* a year, and an application has been made to us to know whether if the parties are prepared to build a church and to cut off one half of the population, the Commissioners will endow that church with 300 *l.* a year, and the Commissioners have undertaken to do so.

2282. Have not the Commissioners the power, in a case of necessity like that of Poplar, to say—"We will break this parish up into populations of 5,000, and lay out a scheme for the division of a large parish of that sort"?—Yes; I have no doubt that such a thing could be done, and that it would be very desirable; as soon as the Commissioners get sufficient means, something of that sort will, I have no doubt, be done.

2283. The income from your estates this year is represented in your report to be 320,000 *l.*?—But that is subject to large outgoings.

2284. You have divided in the last year 106,000 *l.*?—Yes.

2285. But you have not taken any steps to divide these great populations?—You will see that the sum given to any one of them is small: there is not enough to divide all large parishes in the manner you suggest.

2286. Then you have not taken any steps to divide these great parishes?—No.

2287. Do you remember that in 1840, at the first meeting of the Ecclesiastical Commissioners, they determined to carry out the second report of the Church Inquiry Commission; you have a resolution to that effect on your minutes?—Yes, they contemplated carrying that out; but you must bear in mind that the table given in the appendix to the second report was based on a return which had been made long before of the then existing benefices, and the Commissioners commenced upon the principle of that report, but they did not adopt it in its entirety, because it contemplated augmenting some livings to as much as 400 *l.* a year; now the Commissioners in the outset only contemplated augmenting livings to 150 *l.*; but when the Commissioners commenced operations, and published their intention to do so, it gave such a stimulus to church building, and new churches came down upon them so rapidly for augmentation, that they were almost overwhelmed; the number of new churches which came forward upon that state of things was very large.

2288. I believe that the difference in the principle between the Church Inquiry Commissioners and the Ecclesiastical Commissioners was this, that the Ecclesiastical Commissioners made no difference in the assistance which they gave to a parish whether it had 500 inhabitants or whether it had 20,000; but that the income in each parish must be under 200 *l.* a year in order to be assisted?—At first under 150 *l.*

2289. The Church Inquiry Commissioners said that where a parish had more than so many inhabitants, the clergymen ought to have 300 *l.* or 400 *l.* a year, according to the number of the inhabitants, did they not?—Yes; but if you look to that report you will see that the last table gives an estimate of what they contemplated receiving under the Cathedral Act, viz., about 134,251 *l.*; and if you turn to the table which has reference to the question now under discussion, you will see that the sum required to do all that was contemplated was only 145,000 *l.*, but at this moment, or at all events, by the end of this year, the Commissioners will be paying 150,000 *l.* a year in perpetuity, being more than it was originally contemplated they would ever get at all; and yet they have not on the one hand done all that the Commissioners of Inquiry contemplated, nor on other have they exhausted the means at their disposal.

2290. Do you remember that just before Sir Robert Peel brought in his Act for dividing the large populous districts into what are called the Peel districts, the Ecclesiastical Commissioners had voted that they would assist parishes under 500 inhabitants, because they had carried out all the intentions for which they were instituted, and they had a surplus?—Not because they had then carried out all the intentions, but because they thought that wherever it was necessary to place a clergyman, the clergyman ought to have an income; and therefore, although they thought that the larger populations had no doubt a very strong claim, yet they were of opinion that they could not altogether overlook the small populations; they, however, only contemplated raising livings with a population below 500 to 80 *l.* a year.

2291. Did not the second report of the Church Inquiry Commissioners recommend that the first object which should be dealt with was the very large populations of the towns?—That was the principle of the report.

2292. Do you consider that that recommendation has been carried out by the Commissioners?—I think that it has been fairly carried out—equitably carried out.

2293. Do you think that these rules which you have just put in are rules which carry out that recommendation of the Church Inquiry Commissioners?—I think that they carry out that which is equitable and right, and is perfectly consistent with the recommendations of the Commissioners; it may not be identical with them, and, in fact, is not.

2294. Do you think that a place in the country, where there are perhaps 100 or 150 inhabitants, where a benefaction is offered, is in as great a state of distress as the population in a town of 20,000 inhabitants?—I do not; but at the same time I cannot help thinking that every clergyman must have something to live upon, and that, if he is to be there, he ought to have an income.

2295. Have the Ecclesiastical Commissioners taken

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taken any steps for the union of the very small benefices in the country?—They have no power to do that.

2296. But they have power to refuse assistance in the case of a very small living, even if a benefaction is offered, unless a union is agreed to?—They have; and in carrying out local claims they have on several occasions suggested unions before making grants in respect of local claims; the question has arisen chiefly in cases of local claims.

2297. Do you not think from the experience which you have had that the union of the small benefices is very much called for in the country?—I think that there are cases in which it might be done with advantage, but that it should be done with great caution. I do not think that it is desirable, as a rule, that a clergyman should have a double charge of that sort.

2298. Have the Ecclesiastical Commissioners encouraged that union of small parishes in the country?—With regard to local claims in some cases: where they have been called upon to recognise a local claim in a parish where there is a very small population, they have suggested to the bishop of the diocese that some union should be effected; in some case they have succeeded, in others they have not.

2299. Is any inquiry instituted before assistance is given to a small population, say of 200?—The Commissioners generally ask the bishop's opinion whether some union could not be effected.

2300. Do you ask what the population is?—Always; we never make a grant of any sort without first knowing the whole statistics of the parish.

2301. In what way do you obtain them?—We have a printed form which we send to the incumbent, and which is calculated to bring out all the statistics of the living, the income, the area, the population, the accommodation in the church, and everything connected with it.

2302. Do you take into consideration whether there is a parsonage house or not?—No, we have not hitherto usually done so. It has been discussed occasionally, but it has not been made a distinct element.

2303. Mr. *Newdegate.*] Has there been any system by which a classified list of all the destitute populations has been made and published by the Commissioners?—The applications to the Commissioners are more numerous than they can meet, and therefore they have no necessity to inquire for other cases; the applications have always been much beyond their means of dealing with them.

2304. But as the Commissioners depend upon applications, and as applications depend upon the offer of endowments, the Commissioners have no system of inquiry by which they can ascertain the most destitute and populous districts, unless benefactions are offered for them?—So long as their rule exists that they will only make grants to meet benefactions, it is obvious that such an inquiry is unnecessary.

2305. Then the operation of that rule at present is, that it prevents their going into an inquiry as to the most populous and most destitute districts?—They do not do so certainly.

2306. Do you not think that it would be advantageous that the Commission should establish some system of inquiry not limited by the rule to which you have referred?—I think that it would; and they have commenced it this year. It must be borne in mind that the means at their disposal have been hitherto very limited, and that they have done the best to distribute them so as to make them most beneficial to the church; but this year, from an improved state of the funds, they have been enabled to commence a system something analogous to that which you suggest.

2307. Would not the very fact of their being able to produce an account of the most destitute places, be a guide to them, and a means of avoiding pressure from other applicants?—No, I think not.

2308. Supposing that an application is made for assistance on the part of a number of very small parishes, but that in each case an endowment is offered; if the Commissioners had before them, and the public had before them also, an account of the most populous and destitute places, would not that assist the Commissioners in their decision?—So long as that rule exists I do not think that they can depart from it; they are pledged to that rule; and they cannot make a grant out of the funds to which that rule applies without a benefaction being offered; they are pledged to it with the public by publishing that rule.

2309. In your opinion, might not that rule be advantageously excepted from in the case of the most populous and the most destitute places?—I have stated that the Commissioners have just commenced a new system, and they are now prepared to augment all livings to 300 *l.* a year where the population amounts to 10,000.

2310. But the fact of their having adopted this new system is not generally known?—It is very generally known; and, moreover, we have no difficulty in discovering from the Clergy List, and from other sources, where these populations lie.

2311. Have any means been taken of publishing the fact that this new rule is adopted, and thereby attracting information from the public?—It is in the report of the Commissioners which is published.

2312. But they have not circulated among the clergy any notice that they will receive information upon the footing of that rule?—They have not circulated such a notice. The applications are coming in as fast as we can deal with them. There will be no delay in carrying the whole of it out; and before very long there will not be a living in the country in public patronage, with a population of 10,000, which has not an income of 300*l.* a-year.

2313. But if I understand you rightly, the operations of the Commission have not hitherto been based upon the principle of undertaking to assist the necessity of the most populous and most destitute districts first?—The Commissioners, as I have said before, have had very limited means, and they thought that if they could double those means, by the aid of benefactions, it would be a very desirable thing for the church, because you must bear in mind that the interest of 100,000*l.* a-year is but a small sum, and if they double that it is doing so much more. Every one of the livings which they augment is a necessitous living, as the scale which I have just handed in will show.

2314. That system has not been conducted upon the principle of regarding first the necessity of the most populous and destitute districts?—Certainly not, as weighed one against the other individually; but it is obvious that by adopting a graduated scale of population and income, you place them all as nearly as may be on one level.

2315. Mr. *Tite.*] I wish to take you back to the beginning of your examination this morning.

You

You spoke of an Act of Parliament having application to the vicars choral or the minor canons, and you said that if a clause which was in that Bill had been passed, their incomes would have been increased up to the limit of 150 *l.* a year. You said that, unfortunately, the clause was struck out. By whom was it struck out, or how was it struck out?—The Bill was brought in by the Government, and the clause was withdrawn, I suppose, by the Government; I do not know why.

2316. Had you yourself anything to do with the abandonment of that clause?—No; I was very sorry to see it struck out. I always felt that the passing of that clause was the best thing which could be done; there was only one chapter, I believe, that was adverse to it, namely, the Chapter of St. Paul's.

2317. You heard the evidence given the other day upon that point; it was, as I understood, attributed to you that you had caused that clause to be struck out?—Certainly not; the clause is one which I always wished to see passed. I think that it is one of the best recommendations in the report.

2318. With regard to the division of large parishes, you spoke of the parish of Poplar; is not that a parish which has been created out of the great parish of Stepney?—I do not know. I did not mention it; Poplar was mentioned to me. I rather think that it was so, under a special Act of Parliament.

2319. The population of Poplar is 34,000?—The population is very dense in all that neighbourhood.

2320. The Commissioners have desired to augment, or have augmented, that living up to 300 *l.* a year?—I am not sure whether that living has yet been or will be augmented. I do not at this moment recollect what the patronage is. There are several livings in that neighbourhood which are in the patronage of Brasenose College, and there is a question pending with the Commissioners whether, being in the patronage of a college, they should not be considered as being in public patronage, in which case they would at once be augmented.

2321. I will confine myself to this great parish of Poplar?—I do not know the parish myself. I know that the neighbourhood is very populous and poor, but I do not know anything of the parish itself.

2322. With regard to the question of principle, taking a parish like Poplar, which has an enormous area, and with 34,000 inhabitants, and presuming that you think it desirable to break it up into a number of parishes, can the Ecclesiastical Commissioners take any steps for that purpose, or must the steps be taken by the inhabitants or by the incumbent?—It is very difficult for the Commissioners to select cases, but any application coming from the neighbourhood would receive immediate attention.

2323. Can you originate a measure of that kind?—I think that the Commissioners could do so.

2324. *Chairman.*] Is there any doubt that they could?—No; I may say that they could, under Sir Robert Peel's Act. They might, if they saw fit, constitute two or three districts there.

2325. Mr. *Tite.*] Would not that be a very desirable step to take in that case?—No doubt it would.

2326. *Chairman.*] Have the Commissioners ever taken such a step?—They have not been in a position to do it.

2327. Have they ever acted upon the principle of Sir Robert Peel's Act since it was passed?—Yes; in a great many places where they have property, where there are local claims.

2328. Have they done so beyond the loan which was then authorised?—Yes; they have done so in many places where they have property. Take the case where the Finsbury property lies; viz. the parishes of St. Leonard, Shoreditch, and St. Luke, Old-street.

2329. Was not that under the local claims?—Yes.

2330. Have they ever taken any other district besides those districts under local claims, and dealt with it in the way in which Sir Robert Peel dealt with the parishes?—They have done so when applied to.

2331. Have they ever done it without being applied to?—I think not; I do not remember a case.

2332. And you are aware that it has been given in evidence that the incumbents of these large districts have not applied, because they saw the rules of the Commissioners, with which it was impossible for them to comply?—I admit that it was of no use their applying under those rules unless they could provide the benefaction required.

2333. Mr. *Tite.*] To come back to my question; do you not think it is the duty of the Ecclesiastical Commissioners, as much as they can, to break up these enormous parishes into reasonable and moderate districts?—It is, no doubt, their duty, and not only their duty but their most anxious desire; but, as I said before, with the limited means at their disposal (they have only had a surplus now for a very few years), they have not been able to do anything like what they hope to do, and what they will be able to do in course of time.

2334. Admitting that duty, do you or not think that the rules which you have put in are desirable rules with reference to questions of that sort?—Those rules were framed in order to carry out the mode which appeared to the Commissioners most desirable under the circumstances, looking at the amount which was available; but they will enlarge them and improve them from time to time as their means increase.

2335. As those rules are the rules which appeared to the Ecclesiastical Commissioners to be right, I presume that they have no other authority; that they are not prescribed under any Act of Parliament?—No; they are merely the rules which, after a great deal of discussion and consideration, have been adopted, and they have been found to work very satisfactorily as far as they have gone.

2336. You have lately modified one of those rules very largely, have you not?—A new system has been adopted, which is alluded to in the Report of the Commissioners presented to Parliament this year; namely, to augment, unconditionally, to 300 *l.* a year all benefices with a population of 10,000 and upwards.

2337. Then your answer is, that you are now enabled to do that which you were not enabled to do before. Is that the only reason, or have you learnt wisdom in the administration of the law?—It is because the Commissioners have not had the means of doing it before; I hope that they

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they will ere long be able to go much further in the same direction.

2338. Sir *Henry Willoughby.*] Is it not the fact that from the earliest period of this Commission the Commissioners have been called upon and expected to do a great deal more than they could possibly do, having reference to the means at their disposal?—Yes, a great deal more.

2339. Has not that been a very serious cause of difficulty?—It has; and it has been a great cause of complaint on the part of the public, the public not being aware of the facts.

2340. The necessary consequence of that state of things was, that the Commissioners were obliged to lay down some system to make the most of the means which they had?—They were.

2341. That is to say, they were compelled to enter on the course which they entered upon by being called upon to decide among a number of cases submitted to them?—Yes; the Commissioners, at the outset, determined to take a certain scale of population, so as to give something to each class; they felt that they could not do all that they desired, but they determined to give something, and they commenced by raising populations of 2,000 and upwards to 150 *l.*; 1,000 and upwards, to 120 *l.*; 500 and upwards, to 100 *l.*; and below 500, to 80 *l.* That was a very moderate scale, and they announced their intention of doing so, and they took all cases that came as long as they had the means; the applications came upon them much more rapidly than was anticipated, because, as I stated before, the announcement gave such an impetus to church building that churches were run up very fast, and an immense number of applications which were not to be found in the old returns came upon them, frequently for the whole sum of 150 *l.* a year; that caused their funds to be absorbed for a time. They would, however, in the course of a year or two, have been able to go on again; but Sir Robert Peel's Act came in, which forced them to pledge their reversion for the purpose of borrowing 600,000 *l.*, to be appropriated in a particular way; and that Act necessitated their giving up augmentations altogether, and for 12 years they made no grants whatever. All the difficulties so created have now been got over, and for the last six years they have had a surplus, which they have been dealing with, and they are giving it away now as rapidly as they can do so.

2342. Does it appear to you that it was a sound policy for the Commissioners so exclusively to direct their attention to that particular class of livings, and to leave out of question that which was known to the Commission, namely, these immense populous parishes in a state of destitution?—It gave great satisfaction at the time; but it was as long ago as 1843 or 1844, and the subject was not so well understood then as it is now.

2343. Would it not have been a sounder policy to have dealt with the worst cases of both classes at the same time?—I doubt it; I think that what they did did a great deal of good, but their means were so limited that they could not, under any circumstances, have had any appreciable effect upon the general destitution of the church.

2344. Is it not quite clear that a very large mass of dissatisfaction has risen up against the Commissioners, because these cases have not been treated either immediately or in expectation?—With regard to dissatisfaction, it must be borne in mind that when one applicant receives a grant, five perhaps are disappointed, and the Commissioners thus make one friend and five enemies; this may account in a great measure for the dissatisfaction; you cannot satisfy a man who does not get anything; if, however, you look through the whole of the cases which have been dealt with, you cannot but admit that they are all urgent cases.

2345. Admitting that those cases were urgent, yet in those cases are there any of the cases where the parishes have this enormous and destitute population?—Yes, many of them were very large populations indeed.

2346. Where were they?—If you turn to the First Report of the Commissioners, dated in 1845, p. 54, you will see that dioceses where the populations are large received the most: thus, Chester got 7,360 *l.* per annum; Lichfield 2,382 *l.*; Ripon 4,215 *l.*; while some dioceses, where the populations are smaller, received as little as 200 *l.* or 100 *l.*, or even less than 100 *l.*

2347. Take this great City of London; did this neighbourhood get any notice whatever in the early period of the Commission?—London got 1,783 *l.* a year in the first distribution; this was quite at the outset, and I need not say that Bishop Blomfield, who was a very active member of the Commission, was not likely to let his diocese suffer for want of energy on his part.

2348. Upon your principles of distribution, have you, in the office of the Commission, any document which would place before the Committee the cases of the greatest destitution combined with population on the one hand, and of the greatest destitution where the populations are smaller?—There is no table of that kind in existence; such a table might possibly be prepared, but it would be subject to this difficulty, that a vast number of these large and populous towns, which were augmented in the first instance in consequence of their large population, have since been divided, and have received further augmentation. You cannot get the statistics accurately now with regard to places which were dealt with 20 years ago.

2349. If you had a table of that kind, which would at once show the comparative destitution of these two classes, at the extreme of each sort, would not that at a glance point out the cases to which the funds of the Commissioners should be applied?—There is the Clergy List, which, although not very accurate, is sufficiently so for any estimate of that kind.

2350. If the Commissioners framed such a table, and had it before them, would not they at once be able to show that their actions had been in conformity with the principle of assisting the most destitute districts as far as they were able?—It depends much upon what the word "destitute" means. If you mean by "destitute" those districts which have the largest population and nothing else, that that is the only element, that is one thing; but there are several elements which must be brought into the calculation, and it is very difficult to say what districts are the most destitute. If, for instance, a clergyman, whether his population be large or small, has only 20 *l.* a year, he cannot live; his is a most destitute case, and he must have some assistance.

2351. Still could not such matter be easily gathered by the intellect of the Commission?—Yes; there is no difficulty in getting at the circumstances; the difficulty is in getting at the funds to meet them.

2352. If

2352. If there is no such document before the public, are not the Commissioners liable to be blamed for having neglected cases which have required attention?—I think not.

2353. Have you any doubt in your mind that there is an impression abroad that the Ecclesiastical Commissioners have not assisted those parishes which most require it?—I believe that such an impression does exist in many places.

2354. Would not it be the best mode of preventing that impression from getting abroad, more particularly if it is without foundation, to have at once a document from which, at a glance, you could see how these matters stand?—I think it doubtful. I think that the best thing for the Commissioners to do is to devote their attention, as they are doing, to increasing their funds, so as to do away with that feeling by means of grants.

2355. Increasing the funds is one thing, and distributing them is another. Do not both these points, and particularly the distribution, require special attention on the part of the Commissioners?—No doubt it does, and it has received especial attention; and the Commissioners think that they have distributed the funds at their disposal in the way which is most conducive to the efficiency of the Established Church, as required by the Act of Parliament.

2356. Do you think that those who are interested have sufficient means afforded to them of judging whether or not the Commissioners are right in their opinion?—I do not know as to that. I can scarcely say what will satisfy them that they have had justice done to them.

2357. Would it not be most desirable, in the position in which the Commissioners are placed, that they should, as far as they could, by a document, set themselves right in the public mind?—The whole of the grants of the Commissioners are published every year in their reports; but as you are well aware, no one ever thinks of reading them. That is to say, the public generally do not read them.

2358. Still, if there were a document which would not occupy above two pages, which should at once show, on the one hand, the most destitute parishes, on whatever principles the Commissioners might lay down with the view of ascertaining the destitute parishes, and on the other hand, the smallest parishes, where the clergymen had no incomes all. Supposing that there were 50 in each class, would not that show that, if the Commissioners were assisting those cases, one and one, they were doing the best they could with their means, whatever they might be?—Yes, it might tend to show that.

2359. Will you state to the Committee who are the parties in the Commission who draw cheques?—The treasurers, the first and third Church Estates Commissioners, who are *ex officio* treasurers to the Board; they are the Earl of Chichester and Mr. Walpole.

2360. Am I to understand that no payment can be made without those two signatures?—Without one of them.

2361. In addition to the signature of the treasurer is any other signature required?—The signature of the accountant as having entered the the cheque; the money is all paid by cheque.

2362. And all payments are made through the Bank of England?—They are all made through the Bank of England by cheque.

2363. Therefore, in point of fact, in the case of every payment made by the Commissioners, the cheque must bear upon it the signature of one of the treasurers and of the accountant?—Yes, or in his unavoidable absence, his authorised deputy.

2364. Is that the authority upon which the officers of the Bank of England pay the cheques?—Yes.

2365. Therefore, no payment can be made without the cognizance of the treasurer?—No.

2366. And that practice has never been departed from since you have known the Commission?—Never since the establishment of the two treasurers, which took place in the year 1850.

2367. Then you as the secretary have no power whatever to draw a cheque?—None, whatever.

2368. As to receipts for monies paid to the Commissioners, who has the power of giving the receipt?—The revenues of the Commissioners are all received by the receivers and paid by them direct into the Bank of England; other payments which are made to the Commissioners are also paid into the Bank of England; the Bank of England will not receive any payment without a printed letter signed by me, authorising them to receive a given amount, on account of the particular business mentioned in such letter. There are occasionally small sums transmitted to the office; sometimes people, without authority from us, send small sums to the office; these, however, are generally sent by drafts, and, for the most part, I think they are drafts to my order, in which case, before they come to me, they go into the Accounts department; the accountant puts on the back of them "pay Bank of England," and brings them to me for signature; they never remain in my possession, and I have no control over them. A Bank clerk comes every day to receive all monies which may have been paid into the office during the day.

2369. Therefore, in point of fact, the documents from the receivers and orders from yourself are the sole documents which come under the eye of the officers of the Bank of England?—Yes, for receipts.

2370. The treasurers do not act in that branch?—No.

2371. I suppose that you have no practical cognisance of the accounts of the Commission?—I have not; I have stated in all examinations that I have no practical knowledge whatever of the accounts.

2372. Mr. *Tite.*] Nor of the system?—Nor of the system.

2373. Sir *Henry Willoughby.*] Can you account for the fact of these voluminous documents never being signed by anybody?—They are signed by the auditor at the end. They moreover form an Appendix to the Report which bears the seal of the Commissioners, and, of course, have so far the guarantee of the Commissioners.

2374. That is to say, the balance sheet is signed by the auditor, but not, I think, the accounts. The balance sheet has been signed by Mr. Arbuthnot the auditor, since he has been auditor?—Yes.

2375. But none of these documents, professing to give a statement of the accounts of the Commissioners since the commencement, are signed by anybody at all?—No, they are audited accounts; there is the auditor's report at the end.

2376. Is it not the fact that none of the accounts, except the one at page 26, are signed by anybody?—Each account is not signed, but I think that they are guaranteed as accurate by the auditor and by the Commissioners.

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2377. What auditor?—Mr. Arbuthnot.

2378. Mr. Arbuthnot has never audited the accounts from the commencement of the Commission?—The accounts from the commencement of the Commission, which appear in this year's report, are not required by the Act to be laid before Parliament; but have been volunteered by the Commissioners in order to show to the public the aggregate amount of monies received from each source, and the aggregate amount of payments under each head.

2379. Can you state upon what authority these various accounts rest?—These accounts are merely a summary of the items in all the annual accounts which have been regularly audited, and you will find that the balances shown on them are identical with those appearing on the last audited annual account.

2380. Are you aware that the accounts in all the different departments of the State always bear the signature of at least one, and generally two, officers?—I am not aware of that fact; but, as I said before, I really have nothing to do with these accounts.

2381. And therefore you would not like to give an opinion upon them?—No, I would rather not give any evidence upon them; they are not in any way within my province.

2382. Do you happen to know to what extent the Commissioners are cognizant of these accounts?—The treasurers, I believe, constantly examine the accounts, and I have no doubt that they are perfectly satisfied of their accuracy.

2383. You suppose that that is so?—Yes, I have no doubt that it is so.

2384. *Chairman.*] Are you aware that Lord John Russell, in 1851, wrote a letter complaining of the mode of the distribution of the surplus by the Commissioners?—I am.

2385. Have they altered their mode of distribution since that period?—They have altered it as their means have enabled them to do so, but not with reference to that letter.

2386. Are you aware that Lord John Russell in that letter states that the unsatisfactory mode in which the Commissioners distributed the surplus caused Sir Robert Peel, in his own words, to do "his utmost to repair the mischief by the Act of Parliament he introduced" for establishing the Peel districts?—Lord John Russell may have so stated in his letter. I do not know upon what authority he stated it.

2387. Lord John Russell was at that time an Ecclesiastical Commissioner, was he not?—Yes, I think he was.

2388. On what authority do you state that the distribution of the funds in 1843 at that time gave great satisfaction?—I state it on the evidence of the bishops of dioceses which received them, and also of incumbents who received them, and who wrote very thankful letters. I also know that it gave a great stimulus to church extension generally, and particularly in the dioceses which I have mentioned, namely, the populous dioceses of Ripon, Chester, and Lichfield.

2389. Were not Lord John Russell's objections precisely those which you have had an opportunity of reading, which have been stated by so many persons before this Committee?—Yes, they may have been. I do not agree with Lord John Russell's view; it is matter of opinion.

2390. I will read the following passages from Lord John Russell, "The result was not a little surprising." "At length, on the 19th of July 1842, and the 25th of July 1843, the Commission agreed to certain resolutions. After some provisions in favour of populous places, they resolved that in benefices having a population of 1,000, and below 2,000, the income should be raised to 120 *l.*; 500 and below 1,000, 100 *l.*; and below 500, 80 *l.* Thus, the evils which had been pointed out as greatly outweighing all other inconveniences, as being the most urgent of all, and most requiring the application of an effectual remedy, and to remedy which the resources of the Established Church were quite inadequate, have been postponed or neglected for the purpose of frittering away the resources which were placed in the hands of the Commission"?—Yes, I am aware that Lord John Russell wrote that, but I do not agree with him.

2391. "Canonries in the Collegiate Church at Westminster, which were surrendered by the Crown, and which might have afforded the means of endowing new churches in Westminster and London, have been suppressed for the purpose of giving some 20 *l.* or 30 *l.* to small livings with a population of 200 or 300 persons?"—Yes, there is no doubt that they might have been differently distributed to please different tastes; but I am not at all prepared to say that the plan adopted was not a sound one. I do not agree with the sentiments there enunciated.

2392. The Commissioners have continued the principles which were so strongly animadverted upon by Lord John Russell?—Yes, they have to a certain extent.

2393. Lord John Russell goes on to say: "Sir Robert Peel afterwards did his utmost to repair the mischief by the Act of Parliament he introduced. But he could not effect his object by borrowing 600,000 *l.*; a debt which still hampers the Commissioners." That is in 1851. "The result is then that, instead of turning their attention whole and undivided to the evils which they had themselves pointed out, which they declared to outweigh all other evils, and to demand an immediate remedy, the Commissioners have been scattering their funds in driblets; and while they have relieved poor clergymen by charitable alms, have wasted resources which might have been made available for a great and paramount purpose." Do not the Commissioners, in spite of these observations of Lord John Russell, still adhere to the old principles of distribution?—No, not strictly.

2394. How have they altered them since that time?—They have increased the amount of their grants, and taken a different scale of population; they have varied from time to time.

2395. Do not they still continue to give a large amount of assistance to livings of the small character pointed out by Lord John Russell?—They do.

2396. I will read one more paragraph. "Let me add that the evil thus pointed out by the Commissioners of Inquiry attracted the notice of the House of Commons. Lord Shaftesbury, ever zealous and indefatigable, proposed an address to the Crown to consider of the subdivision of parishes exceeding 4,000 in population. The Ministers of the Crown agreed to the address, and a Commission was appointed. An Act of last Session is the fruit of their labours. But the most important of their proposals were objected to, and have fallen to the ground. Still, therefore, the evil which the Ecclesiastical Commissioners deplored in 1836, and for which the

House of Commons sought a remedy in 1836, remains in great, though somewhat abated, force." Have the Ecclesiastical Commissioners ever attempted to act upon the report of Lord Shaftesbury's Commission for the subdivision of parishes?—No, there was no Act afterwards carried out.

2397. Have they attempted to carry it out in any way?—Not directly.

2398. Was not the leading principle of that report that the populations in large towns should be broken up into districts not exceeding 4,000 inhabitants?—It might have been, but the Commissioners had a duty imposed upon them by the Cathedral Act which gave them the control of these revenues, and that duty is defined in the 67th section of the Act 3 & 4 Vict. c. 113, which enacts: "That except as herein otherwise specified, all the monies and revenues to be paid to the Ecclesiastical Commissioners for England, and all the rents and profits of the lands, tithes and other hereditaments vested and to be vested in them the said Commissioners by and under the authority of this Act, together with all accumulations of interest produced by and arising therefrom, shall be from time to time carried over by the said Commissioners to a common fund, and by payments or investments made out of such fund; or, if in any case it be deemed more expedient, by means of an actual conveyance and assignment of such lands, tithes or other hereditaments, or of a portion thereof" (this is the important point), "additional provision shall be made, by the authority hereinafter provided for the cure of souls in parishes where such assistance is most required, in such manner as shall by the like authority be deemed most conducive to the efficiency of the Established Church." Now, there is nothing said in that about population or anything of the kind, but the Commissioners are to distribute those revenues "in such manner as shall be deemed most conducive to the efficiency of the Established Church;" and I believe that they have steadily kept that principle in view, and that they have acted up to it throughout. They were not bound to adopt the views of any person, but they have done that which they thought would be most conducive to the efficiency of the Established Church.

2399. Is there anything in that section which you have read that would have prevented their taking into consideration the Report of the Commissioners of Inquiry for the Subdivision of Parishes?—No, there is nothing to prevent it. The clause contains also this proviso, "Provided always, that in making any such additional provision out of any tithes or any lands or other hereditaments allotted or assigned in lieu of tithes so vested, or to be vested in the said Commissioners, or out of the rents and profits thereof, due consideration shall be had of the wants and circumstances of the places in which such tithes now arise or have heretofore arisen,"

2400. That is with regard to local claims?—Yes.

2401. That has nothing to do with the question which I am asking you?—I think that it has to do with it, because the local claim is there made the first claim in respect of tithes; and by the Act of 1860, that claim is extended to all classes of property vested in the Commissioners, and there is no doubt that a vast number of the parishes where the Commissioners have property have a very small population, and that a considerable number of small populations, to which the Commissioners are said to have given the preference over large ones, are those where the Act of Parliament specially provides that they shall do so.

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2402. Will you put in a return of the number of the parishes, with a population under 2,000, which have received grants from the Commissioners in 1862 and 1863, specifying those cases where the grant has been made on account of local claims, and those which have been made on general grounds?—Your question arises out of Lord John Russell's letter, which was written in 1851.

2403. I want to know in what respects your principles of distribution now differ from the principles which are objected to in that letter?—They do not differ materially.

2404. Will you put in that return?—It is in the Annual Report.

2405. Mr. *Newdegate.*] Is it not true that Parliament has, by enactment, given directions to the Commission with respect to local claims, and no specific direction with respect to populous and destitute districts?—It is so.

2406. Mr. *Kinnaird.*] The questions put to you by the Chairman had reference to Lord John Russell's letter; was there no answer put in by the Commissioners to that letter?—There was an answer.

2407. There was an answer by Mr. Goulburn, was there not?—It is not signed by him.

2408. Have you any remembrance of a letter written by Mr. Goulburn?—Yes; you will find it in the same report as the letter.

2409. Had Lord John Russell any peculiar knowledge of the affairs of the Commission?—I think not.

2410. Did he ever attend for any series of times, or attend regularly to the sittings of the Commission?—Some years ago, he used to attend occasionally; he was never a very constant attendant.

2411. I think that it was in his character as the head of the Government that that letter was written?—I believe that it was as a member of the Government.

2412. There is no reason why we should give peculiar weight to that letter of Lord John Russell's from his having any more personal knowledge than any other member of the Commission who attended occasionally?—Just so.

2413. In your opinion the Commissioners know more about the practical working than Lord John Russell could?—I think that they do.

2414. *Chairman.*] Are you aware that Lord John Russell, as a Minister, moved for the appointment of the Ecclesiastical Commission in 1836?—The Ecclesiastical Commission was incorporated by Parliament in 1836, founded upon reports of a Commission of Inquiry.

2415. Are you aware that Lord John Russell was the Minister who proposed in Parliament the appointment of the Ecclesiastical Commission in 1836?—He introduced the Bill which established them.

2416. Are you aware that Lord John Russell was also one of the Church Inquiry Commissioners, to carry out whose reports the Ecclesiastical Commission was appointed?—I think that he was.

2417. Are you aware that he was Prime Minister at the time when he wrote the letter in 1851 which I have quoted?—I have not that exactly in my mind, but I think that he might have been.

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2418. Mr. *Tite.*] I do not understand you in principle to differ with what Lord John Russell lays down, but I understand you to mean that you are bound by Act of Parliament to do something inconsistent with the letter in the first instance; is that so or not?—It is so. Places where the Commissioners have property have the first claim, and after that the Commissioners are to make "additional provision for the cure of souls in parishes where such assistance is most required, in such manner as shall be deemed most conducive to the efficiency of the Established Church;" those words are very large, it leaves it to their discretion, and they have exercised a discretion throughout.

2419. *Chairman.*] Are you aware also that Lord John Russell finishes his letter in this manner: "The Commissioners of Inquiry said in 1836, 'The question as to the general principles of distribution requires the most serious consideration, and much additional inquiry; and we must reserve for the present any distinct recommendation to Your Majesty.' Whether that 'most serious consideration' was ever given, whether that 'much additional inquiry' was ever made, I know not; I cannot recollect while I was a member of the Commission anything of the sort. But I think I have shown sufficient reason for believing that the wants which the Commissioners pointed out as most pressing have not been sufficiently attended to, and that sums amounting to 10,000 *l.* a year have been distributed to places of small population"?—Yes; he wrote that, no doubt; but, as I said before, I cannot agree with the view which he took in that letter.

2420. Sir *Henry Willoughby.*] Is not the Commission bound to attend to Acts of Parliament, and not to letters?—I think so; they derive their duties from the Legislature. Of course a letter coming from such authority would have weight, and be considered.

2421. Mr. *Kinnaird.*] That letter was well considered by the Commissioners?—It was.

2422. And deliberately answered by that body?—Yes; and I may mention that Lord John Russell was Chairman of the Committee of the House of Commons in 1856, for inquiring into the Ecclesiastical Commission; he had that letter before him, and he did not go into the subject at all; he did not put any question upon it.

2423. *Chairman.*] Was there any surplus to distribute in 1856?—There was every expectation of it.

2424. Did not the Committee of 1856 say that the distribution of the surplus was one of those questions which they reserved for future consideration; that it was one which deserved the consideration of some future Committee?—The Committee concludes their report with this statement: they say, "Several important questions will hereafter require consideration"; and, *inter alia*, they mention "the mode of augmenting small livings, and providing for the spiritual wants of populous places"; and likewise "the provision for local claims." Since that time, the Act of 1860 has extended the local claims to every class of property, and has thereby had the effect which, in my evidence before the Committee of the House of Lords in 1858, I pointed out, viz., that of giving to many small populations a preference over the larger populations.

2425. Sir *Henry Willoughby.*] Is it not the fact that the Act requiring attention to local claims would very much have the effect of narrowing the resources of the Commission for general purposes?—No doubt; it is the first charge upon the whole of the revenues of the Commission.

2426. And therefore, to a certain extent, it compelled the Commissioners to adopt a particular course, whether they liked it or not?—Yes, and the Commissioners are now distributing no less a sum than 30,000 *l.* a year in perpetuity to livings having local claims.

2427. And those are not necessarily those places where *primâ facie* there would appear to be the greatest need?—Many of them are comparatively small populations.

2428. *Chairman.*] Is there anything else which you wish to state?—I wish to refer to the Evidence which was given upon the Durham mines. The Committee are aware that the Commissioners have sustained a great loss in the death of their late solicitor, Mr. John Meadows White; I have here a report from the firm as it now exists, in reference to Mr. Crowdy's evidence, and I beg the permission of the Committee to read this report; it is very short, and it is very material.

2429. Sir *Henry Willoughby.*] Does it relate to the litigation in the county of Durham?—It does.—(*The Witness read the same, dated 17th June* 1863. Vide *Appendix.*)—That letter places the thing in a very different light from that in which the evidence before the Committee presents it.

2430. Mr. *Newdegate*] In that letter it is stated that the ancient rights are in no degree abated by the enclosure. When the Legislature sanctions the creation of a new property which is the effect of an inclosure, do not the courts hold that that property, which is thus created by an inclosure, shall be respected?—I am not prepared to go into that question.

2431. Then you are not prepared to state the grounds of the decision against the Commission?—No; I merely wish to put in the letter which I have read.

2432. Sir *Henry Willoughby.*] Is it within your knowledge that the litigation has been very costly?—I am not prepared to say what the cost has been; but where so much documentary evidence has been got together, it cannot fail to have been considerable.

2433. Have you no document in the Commission which would show the extent of the costs which have been incurred?—I have no doubt that it can be produced; I am not prepared to state it.

2434. Mr. *Tite.*] In that suit?—In that suit.

2435. Can you approximate to it?—No, I have no idea of it whatever; but I believe that every attempt has been made by the officers of the Commissioners in all these cases to arrange them without the expense of litigation.

2436. Sir *Henry Willoughby.*] Supposing that the gentlemen connected with the county of Durham felt themselves oppressed in consequence of the proceedings of the solicitor in the country, would those gentlemen have any power of personal appeal to the Commissioners?—Yes; all communications of that sort, addressed to the Commissioners, are laid before them.

2437. Was there any communication between any of the Commissioners and these gentlemen, to your knowledge?—There was a letter written by Mr. Johnson, who was a witness examined here; a letter which I think he read to the Committee; and an answer was sent to that letter,

letter, and subsequently it was referred to the solicitors; but I can, if you desire it, put in the whole of the correspondence relating to this business, as far as it appears on the Commissioners' file; it is rather voluminous.

2438. I will not ask for that correspondence, but whether it is within your knowledge, as has been stated in evidence, that any mistake was made in the answer to an application which was made to the Commission. It is said that a letter was addressed to yourself, and that the answer did not apply to the matter on which reference was made to you?—This letter from Messrs. White, Borrett and White explains it; it is dated 17th February 1860; it is the answer to Mr. Johnson's application.

2439. If it has been stated that reference was made to yourself on the subject of this litigation respecting the mines in the county of Durham, and that the answer which was obtained was not in reference to the complaint which was made, is there any foundation for such a statement?—It appears, as I gather from the report of Mr. White, that there was a slight error made.

2440. *Chairman.*] But the letter was yours, and not Mr. White's?—Yes; but it was written after the receipt of this letter of Mr. White's.

2441. Sir *Henry Willoughby.*] Is it a fact that a letter did pass from yourself to this party which did contain an error?—It so appears.

2442. Will you state how that error arose?—Upon the receipt of Mr. Johnson's letter, it was referred to Mr. Meadows White, and he reported to the Board upon it, and upon that report my letter was founded; the error in my letter was pointed out by Mr. Johnson; reference was then again made to Mr. White, who explained how the error arose.

2443. But did you, in consequence, ever complain and give an answer to the question which was submitted to you by the gentlemen who complained of the litigation, and referred to you as the secretary of the Commission?—I am afraid that there was an omission there; but it was unintentional as far as I know. It occurred as long ago as 1860, and I do not find in the file a letter from me explaining the circumstances, and therefore I think that there was perhaps an omission, but it was certainly unintentional.

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2444. The complaint which has been made goes to this: that there was no power of getting an answer from the Commissioners?—That is often said by people who have never tried.

2445. But in this case was it true?—Mr. Johnson's letter does not appear to have had an answer, but it does not follow that there was no possibility of getting an answer, simply because from an oversight it may not have had an answer; a reminder would, no doubt, have had the desired effect.

2446. In that particular case, would the parties who complained have the power of seeing the Commissioners?—Certainly; there is no question of it.

2447. Mr. *Tite.*] Did you ever know a case where the parties saw the Commissioners?—Yes, constantly. There was a large deputation from Manchester, only the other day, at the very last meeting of the Commissioners. They came by appointment, and this is constantly done.

2448. Was it the case before 1860?—Yes. The Commissioners generally require to know what it is that the parties are coming upon. They had a large deputation from Bristol, not long ago, with reference to Stapleton Palace, upon which this Committee has had some evidence.

2449. *Chairman.*] How long ago was that deputation; was it this year?—It was either this year or the end of last year.

2450. Had the Commissioners ever received a deputation before from Bristol upon that subject?—I do not think that they had ever been applied to before upon that point.

2451. When was Stapleton Palace sold?—It was sold about three years ago.

2452. Is there anything else which you would wish to state to the Committee?—I have a return here of the allowances made to chapter clerks, which I was requested to put in.—(*The Witness delivered in the same. Vide Appendix*).

Lunæ, 29° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.
Lord Robert Cecil.
Mr. Alderman Copeland.
Mr. Fenwick.
Sir William Heathcote.
Mr. Locke King.
Mr. Kinnaird.
Mr. Newdegate.
Mr. Lowe.
Mr. Selwyn.
Mr. H. D. Seymour.
Mr. Walpole.

HENRY DANBY SEYMOUR, Esq., IN THE CHAIR.

BENJAMIN RICHARD ASTON, Esq., called in; and Examined.

B. R. Aston, Esq.
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2453. *Chairman.*] YOU are the Accountant of the Ecclesiastical Commission?—I am.

2454. Will you state what your duties are?—I am responsible for the receipts and payments of the Commission.

2455. Do you determine the manner in which the accounts shall be kept?—For 16 years, viz., from 1840 to 1856, I was in sole charge of the accounts; but the abstract of accounts, as presented to Parliament, has been arranged by the actuary of the Commission, since the year 1857 inclusive.

2456. What has been the change in your position since 1856?—That the arrangement of the accounts as recorded in the books, and as furnished to Parliament, has been under the supervision of the actuary.

2457. Then, do you act under the advice of the actuary?—Not in detail.

2458. Does the actuary come into your office to supervise your books?—Yes.

2459. In what relation do you stand to the actuary?—I consider myself responsible to the Commissioners in detail for all their receipts and payments, and the Commissioners rely upon the actuary for a statement of their accounts in accordance with the various Acts of Parliament and Orders in Council which regulate their proceedings.

2460. Have you anything to do with the book-keeping department?—The payments of the Commissioners are, I may say, exclusively in my charge, and the registers of cheques which relate to those payments are kept by me personally.

2461. Is the book-keeper under you in the office?—Yes.

2462. In what way are the payments of the Commissioners effected?—All by drafts on the Bank of England; the Commissioners have two current accounts at the Bank of England, one the Ecclesiastical Commissioners' Account, and the other the Church Estates Commissioners' Account; the drafts are all signed by a treasurer, either by Lord Chichester or by Mr. Walpole, and they are all countersigned by myself, except in my unavoidable absence.

2463. Who countersigns them in your unavoidable absence?—Mr. Tyssen, the book-keeper.

2464. Do you present the cheques to be signed by the treasurer?—I do.

2465. Are there any other signatures besides yours and the treasurers'?—In the case of a receipt being presented to a treasurer with a cheque, there would be no other signature than my own; but in the case of an authority being tendered to a treasurer, then I should be fortified by the initials either of the secretary or of the assistant secretary in addition to my own.

2466. I see that very large payments have taken place in the last six months, amounting to upwards of 100,000*l.* a month; is the greater portion of that money paid by cheques which have only the signature of one Commissioner and yourself?—Almost exclusively. In the case of a transfer from the Church Estates Commissioners to the Ecclesiastical Commissioners, or *vice versâ*, it has been felt better to avoid the risk of a cheque, and to have merely a write-off, that is to say, a direction to the bank to transfer the amount from the one current account to the other.

2467. Do you give any security for your office?—Not any.

2468. The greater part of the cheques for monies have only the signatures of yourself and one treasurer?—No amount is so paid upon my signature only, without my producing to Lord Chichester or to Mr. Walpole the receipt of the party entitled to the amount when I tender the cheque for one of their signatures.

2469. Mr. *Walpole.*] And that receipt has always the initials of the treasurer put upon the stamp, in order that a second receipt on the same matter could not be presented to him again?—That is so. It was during Mr. Walpole's term of office, I think, that that improvement was made. We had always used a stamp with the word "paid" and the date, and it was suggested by Mr. Walpole, and immediately acceded to by Lord Chichester, that the treasurer should affix his initial over that paid stamp, so that no voucher might, independently of the date, be ever used again.

2470. *Chairman.*] Did Mr. Walpole suggest the alteration of initialing the receipts during his former or his present period of office?—During his former period of office.

2471. To whom do the cheques come after having been signed by one treasurer and yourself?—They come back from the Bank of England twice a week; I tick them off upon the register of cheques as paid, so as to see what cheques remain outstanding, and they are then put away in the department.

2472. To whom do they pass after they have received your signature and that of one of the treasurers; do they pass through the bookkeeper's hands?—No. I, perhaps, should explain to the Committee

Committee that the clerks in the pay-room examine all vouchers upon the due books. We keep three due books, one for augmented livings, another for other fixed annual payments, and the third for advices under the minutes of the Board as to current payments, and it is the duty of the clerks in the pay-room to examine the receipts, which are tendered for the most part through bankers, upon one or other of these three books, and to mark them off as paid in the particular book that the receipt may happen to relate to, and then to stamp the voucher with the paid stamp which has been alluded to, and to bring the vouchers to me. I then drawthe cheques; a treasurer attends on the Tuesday and the Thursday, and I approach him with the cheques ready for signature, and with the vouchers in support of those cheques; and I have felt it my duty in the interest of the Commissioners to cross the cheques specifically. I looked this morning, before leaving the office, and I think I may say that a treasurer signs no more than 25 per cent. of the cheques without a specific crossing. I think I may safely venture to say that 75 per cent. of the cheques are specifically crossed to the particular bankers who will have to receive the money.

2473. Who is the chief of the pay-room?—Mr. Milne.

2474. Is Mr. Milne under you in the office?—He is.

2475. Will you state why the balance sheet for the 31st of October 1857 is without any signature of the auditor?—It will be in your recollection that the change of accounts occurred in that year, and it was not felt that Mr. Morgan could be asked to sign that statement, which is in a very different form from the statement of assets which he had been previously asked to certify.

2476. Then were these accounts never audited at all?—They were audited by Mr. Morgan in the usual way, and to the usual extent.

2477. Then why did he not put his signature?—Because of the alteration in the construction of the account.

2478. Will you explain what the alteration in the construction of the account was which prevented Mr. Morgan's signature from appearing?—That question, I think, raises the whole question of the revision of the accounts.

2479. You perceive that there is one year for which the accounts are not audited at all; all the accounts up to 31st October 1856 are audited. The Government auditor, in 1859, says that he has examined the accounts from October 1857 to October 1859, and he signs them, and that signature appears upon the face of the report; but there is one report ending 31st October 1857 without any auditor's signature at all?—The report of Mr. Morgan, the then auditor of the Commissioners, as far as the cash accounts of the Ecclesiastical Commission are concerned, is in the office, and could be produced to this Committee, if they desired it.

2480. Mr. *Walpole.*] Down to the year 1856, Mr. Morgan was the auditor who regularly signed the accounts as to the receipts and expenditure of the year appearing upon the books?—Yes; and also to the close of the year ending October 1857.

2481. That year, 1857, if I recollect rightly was the year when the accounts were revised under the direction of the Commissioners, and arranged, the arrangement being a very complicated one, according to the provisions of the Act of Parliament?—Quite so.

2482. Mr. Morgan was never the auditor of the accounts under the new arrangement, was he?—As to the cash, for one year only.

2483. As respects the year of which the Chairman has been speaking, as a year in which it does not appear that the auditor had signed the accounts, were not the accounts which Mr. Morgan had usually gone through in previous years, gone through by him in that year, and properly audited?—That is so.

2484. And those accounts, as audited by him, and with his signature to them, would appear now in the office, and you can produce them?—I can.

2485. Then, the only reason why there is not a signature appearing to that particular account in the year 1857 is because it was a new account, and not the particular account which was audited by Mr. Morgan?—That is so.

2486. Have not the whole of the accounts, including that account, been examined by Mr. Yool, either in that or in subsequent years?—Yes.

2487. Is there any reason to think that there is any inaccuracy in them?—Quite the contrary.

2488. *Chairman.*] Still, on the face of that one year's account, it does not appear that Mr. Yool did anything?—That is so.

2489. Have you the book?—It is sent for, but it has not yet arrived.

2490. Will you show it to the Committee as soon as it comes?—I will do so.

2491. I understand you, that previously to 1856 you discharged all the duties which are now performed by Mr. Yool and yourself?—I did.

2492. But from the year 1856 those duties have been divided between Mr. Yool and yourself?—The Commissioners have had the goodness to give me the assistance of Mr. Yool, and if I might venture to express an opinion, it would be that it was very much for the benefit of the public service that they did.

2493. Did not Mr. Yool revise the accounts?—He did.

2494. Mr. Yool is not a permanent officer of the establishment, is he?—He is not.

2495. He was employed to revise the accounts, was he not?—I should say that he is permanent as actuary, and I am not quite sure that you would so regard him with reference to the accounts.

2496. After Mr. Yool had discharged the task of revising the accounts, he was then continued by the Commissioners from year to year, was he not?—That is so.

2497. And is that his present position?—It is.

2498. Do you consider that you will continue to want the services of Mr. Yool to assist you in keeping the accounts?—I am of that opinion.

2499. Am I to understand you that Mr. Yool at all interferes with you in your department?—In no sense; neither as to discipline nor in any particular.

2500. Will you state distinctly to the Committee what the assistance is which Mr. Yool now furnishes to you in the keeping of the accounts?—It is almost indispensable, in keeping the accounts, that the party should have a knowledge of the property to which those accounts have reference, and Mr. Yool possesses that knowledge.

2501. Then you have not that knowledge of the

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the property yourself?—The calculations with regard to the purchase and sale of estates are made by the surveyors in conjunction with the actuary, and we in the office do not possess, in the same degree, the information which is available by the actuary.

2502. How long have you been in the service of the Ecclesiastical Commissioners?—From the 2d of November 1840.

2503. I suppose that the accounts have very much increased in magnitude since that time?—They have, and also in complication.

2504. Mr. *Walpole.*] Was it prescribed by one of the late Acts of Parliament that an auditor should be appointed by the Treasury?—Yes; by the Act of 1850.

2505. Was not that done about the year 1857 or 1858?—In January 1860, the present auditor was appointed.

2506. Who is that auditor?—Mr. George Arbuthnot, the auditor of the Civil List.

2507. Does not Mr. George Arbuthnot audit the accounts in your office?—He does, most stringently.

2508. Were not the duties of Mr. Yool duties which arose from the great complication of the Acts of Parliament in adjusting all the accounts to the proper heads under which they ought to be put according to law?—Yes.

2509. Are you aware of a Report which was made by certain Treasury officers in the year 1858 or 1859?—I have seen that Report.

2510. Are you aware that in that Report they spoke of the very great difficulty of adjusting the accounts in the way I have mentioned, unless a man had a knowledge of all the provisions of the Acts of Parliament, and a knowledge of the transactions under those Acts?—That would be so.

2511. Then, one of the great benefits which Mr. Yool has conferred upon the Commission, acting under the authority of the Commissioners, has been placing the accounts in such a manner that every party who is interested in those accounts can know that the particulars of those accounts relating to his particular branch of them, are faithfully recorded?—That is so.

2512. *Chairman.*] Have you anything which you would wish to state to the Committee?—I now have the audit book here.

2513. Mr. *Walpole.*] Is that for 1856?—This is for 1857; the date of it is the 25th of February 1858.—(*The Witness showed the same to the Committee.*)

The Right Hon. SPENCER HORATIO WALPOLE, a Member of the Committee, Examined.

Right Hon. *S. H. Walpole*, M.P.

2514. *Chairman.*] YOU became a member of the Estates' Committee on the death of Mr. Goulburn, in 1855?—I did.

2515. You resigned the office on becoming Home Secretary in 1858, and resumed that position on the lamented death of Mr. Deedes, a few months since?—I did.

2516. You were a member of, and gave evidence to, the Committee on the Ecclesiastical Commission in 1856?—I did.

2517. Can you inform this Committee what progress the Ecclesiastical Commission has made in the intervening seven years?—That is a very large question. I think that in those intermediate years a very large progress has been made in all the working of the Commission. At the time when I ceased to be a Commissioner, one of the great points which was then in agitation was the adjustment of the questions with regard to lessees; all that has been accomplished. At the time also when I ceased to be a Commissioner after my first appointment, the surplus income which the Commissioners had was just beginning to be made available. There was, I think, in the former year, 5,000 *l.*, and in the year in which I ceased to be a Commissioner there was 18,000 *l.* surplus income; since that time it has increased in such a manner that in one year, I believe, the Commissioners were able to give grants to meet benefactions to the amount of 57,000 *l.* Those grants then rose up to 80,000*l.*; afterwards to 100,000 *l.*; and in addition to that 100,000 *l.* which has been given in each of the last two years, the 100,000 *l.* being capitalised, 20,000 *l.* a year has been given as income; 10,000 *l.* has also been given to meet local claims, and 10,000 *l.* to meet the wants of the large populations where there was a parish with upwards of 10,000 people. All that showed very great accession of business, and a very great accumulation of surplus income available for the wants of the Church.

2518. What amount do you think that the common fund will reach?—That is a question which I think it is impossible to determine, but I will give you a sort of notion of what I think the Committee and Parliament and the country may look to hereafter, if the funds are properly managed. I should wish the Committee to bear in mind that at the time when the Inquiry Commissioners made their report, they anticipated from the separate estates, from the suspended canonries, and from other property which would accrue to the Commission, that there would be about 134,000 *l.* a year available for the purposes of augmenting small livings; that was in the 1835. If you look at the accounts now, you will find that not only has 134,000 *l.* a year been given away for those purposes, but that it actually exceeds that sum, and will reach in the current year 146,000 *l.* My belief is, that if the Commissioners go on as they have done, enfranchising the property, getting rid of the leases, and improving the property to the great extent to which it has been improved, with proper management they will ultimately be able to realize to the Commission, for the purposes of the Church, a further surplus income of at least 150,000 *l.* a year, available, if it is not expended as income, for the permanent wants of the Church. I think that I speak within margin when I say that; but I should not like to speak more positively, because, of course, there is some uncertainty attaching to the matter. I think that you can fairly look forward to at least a further 150,000 *l.* a year, if that money is not consumed in the shape of annual grants as income, but is reserved as an annual sum which can be capitalized for the benefit of the Church. I think that you may then rely upon having that as a permanent fund to meet the future wants of the Church; and I take leave to say, that if that is accomplished, I do not believe that so great a boon was ever conferred upon the Church as the boon which will have been conferred upon

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it by the working of the Commission, supposing that it causes that result.

2519. The present income of the Common Fund is 320,000 *l.* a year, is it not?—I think that it is about that sum.

2520. It was stated in evidence last year, that at that time the gross income was 250,000 *l.* a year, and that the permanent charges upon the Common Fund were 100,000 *l.* a year?—Yes.

2521. Consequently, there was at that time 150,000 *l.* a year applicable to the purposes of the Common Fund?—I do not think that there was 150,000 *l.* a year then available for the purposes of the Common Fund; but, at any rate, if there was 150,000 *l.* a year, you must not take that as a sum which would be always available, year after year, and for this reason, which the Committee ought to understand, namely, that while commutations are going on, the available income in any one year may be diminished by the amount of the commutation which is made, although the commutation will ultimately bring a great benefit to the Commission; but until the renewals of leases cease, and while you are paying, say, to the Ecclesiastical Corporation, whose estates you commuted, the full value of the income to which they are entitled, your Common Fund income for the time being may be diminishing, though ultimately the realised value arising from the commutation will show a very great increase. What I mean by that is this, you cannot tell from year to year that the income will be an increasing income, until you know the amount of the commutations from year to year.

2522. But will not the Common Fund increase to more than a permanent income of 150,000 *l.* a year available for the wants of the Church?—If you ask my opinion, I think that it will, but I prefer to keep within limits.

2523. I will draw your attention to a question which I put to Mr. Yool, last year. I asked him, "Can you state how much of the Common Fund is capital, and how much is income?" Mr. Yool answered, "No, I could not state that; it depends upon which items are considered to be capital, and which items are to be considered income." I asked him, "Can you state how much of the income of the Common Fund is from monies invested, and which belong to it?" He answered, "At the present time the receipts of the Common Fund are about 250,000 *l.* a year." Then I asked, "That is income?" to which he answered, "Yes"?—That is quite right.

2524. By "income," I understand that the Common Fund possesses a capital from which this 250,000 *l.* a year is derived?—Yes; but there are a great many charges upon that income.

2525. I asked Mr. Yool what were the charges upon it, and he answered, "The sum actually paid last year was 94,030 *l.* 9 *s.* 5 *d.*; but the permanent charge on the fund on the 31st of October was about 100,000 *l.* a year." That leaves 150,000 *l.* in the Common Fund applicable to the relief of small livings?—If you look at No. 1 of our accounts, appended to the 15th Report, you will find that the first charge for augmentations and endowments is 106,000 *l.* a year; but you must add to that the 20,000 *l.* which we gave as an annual grant last year, and the 20,000 *l.* which we are giving as an annual grant this year; that makes 146,000 *l.*; and, therefore, if you take the one from the other you will find that there is not the 150,000 *l.* a year available in the Common Fund at the present moment.

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2526. Has there been an increase of capital within the last year to the Common Fund?—A very large increase of capital. If you will take the Common Fund account appended to the 15th Report of the Ecclesiastical Commissioners for England; I wish you to look at pages 10 and 11, and at pages 58 and 59, and if you will have the goodness to go carefully through those accounts (I do not mean now, for it would be a very long story to do it), I believe that you will there find the most complete and accurate representation which you can have made to you of the state of the Common Fund account, both as to capital and as to income. That account has been prepared at pages 58 and 59 with very great labour by Mr. Yool, giving the receipts and disbursements of the Common Fund from the formation of the Commission to the 1st of November 1862; and if you look at the bottom of page 58, you will find that on the 31st October 1862, the balance of the capital of the Common Fund account, which was carried to this year's account, was 960,000 *l.* Those are the two accounts which I should be much obliged to the members of the Committee if they would carefully examine, for it would give them much fuller and more accurate information than I could give offhand.

2527. At page 45 it is stated in the general account of the Common Fund that the Ecclesiastical Commissioners have received for estates sold, which belong to the Common Fund by Act of Parliament, 1,420,000 *l.*?—Very likely.

2528. That 1,420,000 *l.* which you received for the purposes of the Common Fund, you were obliged by Act of Parliament to lay out in the purchase of other landed property, were you not?—Yes; landed and other real property.

2529. It appears from the other side of the account, that you have purchased property (land and tithes which you are obliged to purchase by Act of Parliament) to the amount of 1,650,000 *l.*—Yes.

2530. Has not the obligation of the Act of Parliament for you to lay out all that money in land and tithes very much multiplied the transactions of sale and purchase by the Commissioners?—Of course, to a certain extent it has done so. If the Chairman means by that question, whether the transactions of sale and purchase would have been diminished by investing the produce of the sale of any land in the funds, of course to the extent that we have made new purchases the transactions have been increased; there can be no doubt about that; but then that opens the very much larger question as to what ought to be the investments of the produce of these sales. Upon that point I entertain a very strong opinion.

2531. Will you state what is your opinion with regard to the expediency of allowing the Commissioners a discretion as to investing sums of money either in consols or in land and tithes?—I should not in the least degree object to the Commissioners having a discretion to invest in consols, when it was thought advisable to do it; but if we were required, as some gentlemen have suggested, to invest the money derived from church property in consols, or in Government stocks, at all times, it is obvious to my mind that the church would be a great loser. The increased value of landed property will probably be greater than the increased value of funded property; nay more, probably

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probably you might say that the value of funded property will if anything diminish, and the value of landed property will greatly increase. Now, that accretion, whatever it may be, I think ought to be an accretion for the benefit of the church.

2532. Still in this case, where you have sold so largely and bought so largely, it appears that the expenses attending those transactions have been also considerable?—Those are expenses once incurred, and are not likely to be incurred again; and I believe that the value which the church has got by investing the money in land, tithe, and other property, chiefly by buying up leasehold interests, instead of investing it in the funds, much more than counter balances any expenses which have been incurred in those investments.

2533. All those estates which are devoted to the increase of small livings are vested now in the Commissioners?—Yes, I suppose you may say that generally they are.

2534. They are intended to remain, as at present?—Yes.

2535. In the mode in which you relieve the small livings, you give them a charge upon the landed property, or tithes, which is intended to remain permanently in the hands of the Commission?—There is a certain amount of stock in the funds; for instance, the benefactions which are given to meet our grants are, I think, always put into the funds, and you will find in our accounts that they are all carried to especial trusts for the benefit of those livings so augmented.

2536. But the value of the leasehold estates which are devoted by the provisions of the Act of Parliament to the Common Fund, is obliged to remain in land?—I believe so, except that it is placed in the funds till there are other investments to buy.

2537. Then the mode in which you have carried out the Acts of Parliament is by buying this landed property to the amount of many millions, and giving the small livings a permanent charge upon it?—They have a permanent charge upon all our funds; some of them are invested in land and tithe, and others in stock in the funds, as you will see by the accounts.

2538. When you give a yearly grant, it is a charge upon your landed estates?—In most cases; there are cases where it would not be so; there are some cases where we have bought up the tithe of a parish, and given it in that way; there are some cases where the grant to meet a benefaction has been laid out to build a parsonage house. In all these cases, which are certainly exceptional cases, the money is not charged upon the estates but given out and out.

2539. Those cases are not very numerous?—They are numerous, but not probably so numerous as the other investments. A statement of what I call the exceptional cases, will be found in page 5 of the 15th General Report of the Ecclesiastical Commissioners (the Report of this year). I will read the passage, which will, I think, explain it quite accurately to you:—"The total number of benefices and districts augmented and endowed by the Commissioners, amounts to 1,438, and the total permanent charge upon the Common Fund, inclusive of grants in respect of benefactions paid to them, exceeds the sum of 107,700*l.* per annum. In addition to these charges upon the Common Fund, the Commissioners have arranged, in certain cases, land and tithe rent charge, the value of which may be estimated at 11,000*l.* per annum."

2540. That is a very small proportion of the amount?—Yes.

2541. But, as a general rule, you augment the small livings by giving them a charge upon your landed estates?—Upon all the property.

2542. And you give away every year, to the increase of small livings, merely the income of estates which you hold in possession?—Yes, except that that must be qualified to this extent: that, in a great many cases, we build parsonage houses, and there the money is given away as capital; that is to say, supposing that a parish applies for a grant from the Commissioners, and offers a benefaction of 1,000*l.*, we probably should meet that by another 1,000*l.* In that particular parish there might be no parsonage house, and they would apply to have the money laid out in the building of a parsonage house; but we never do that unless upon the report of the bishop, that he approves of that appropriation of the money; in that case, the money is given as capital.

2543. Do you also lay out in the purchase of landed property the sums which you receive from the Church Estates Commissioners?—Yes, chiefly in the purchase of interests.

2544. Will you tell the Committee what objection you would see to distributing at once the capital which produces the Common Fund?—I do not quite follow the question.

2545. You have a certain number of estates; at page 45, for instance, of the Appendix to your last Report, it appears that you have estates arising from prebendal sources, principally, I believe, which were given by Parliament to be applied to the relief of spiritual destitution?—Yes.

2546. Those are estates which you hold in your own hands?—Yes.

2547. Besides that, you have the sum of 1,100,000*l.*, which you have received as your share under the transactions of the Church Estates Commissioners?—Yes.

2548. All those monies are wholly in your power?—Yes.

2549. Your practice is now to invest those monies in land, and to distribute to necessitous livings merely the income of those monies?—Quite so.

2550. I ask you what objection you see to distributing the whole of that capital at once to the necessitous districts through England, after drawing up a general scheme for the purpose?—I should say that in all those parishes where you could make the investment in the parish itself, it would be a good thing to convey the estates which constitute the investment to the parishes themselves; but when you have the investments made all over the kingdom, I cannot conceive anything more disadvantageous to the clergymen whose livings you want to augment, than to give them the trouble, and probably the expense, of collecting the produce of the investments made for them, possibly in a very distant part of the kingdom.

2551. But supposing that you invested in the Funds your 1,100,000*l.*, and the produce of these estates when sold, which you hold absolutely for the increase of small livings, and then gave them a charge upon that, would not it very much diminish the transactions of purchase and sale of the Commissioners, and likewise their staff in distributing that money?—You must distinguish between the purchase and sale and the distribution subsequently; the sale and purchase is a transaction

transaction which is once for all you may say completed; the question of distribution is a question annually arising. I have explained before, that for the purpose of the investment, since I look upon the land as a better investment for the Church than if you put the money into the Funds, I would be willing to incur that expense in order to get a better investment. With respect to the annual distribution, it is merely the cost of collection afterwards, and out of the Central Fund, applying the money so collected in the different sums to which the persons are entitled to it.

2552. You say that the sale and purchase is a transaction once done, but is it not going on every year?—It must be so.

2553. Are not the purchases of land going on every year?—It will be so until all our transactions are completed. For instance, perhaps the greatest amount of our transactions at this moment are either the sales to the lessees of the reversionary interest, or the purchase of the lessees' immediate interest in the land. That will come to an end, and when that comes to an end all the transactions of the Commissioners with reference to that portion of their duties will come to an end also; and no doubt it is a most desirable thing that it should be so. The moment that comes to an end, a very large portion of the expense will come to an end likewise.

2554. You have laid out 1,100,000*l.* in the purchase of landed property, and it likewise appears at page 44 of the accounts that 1,600,000*l.* has been laid out?—Yes.

2555. That makes nearly 3,000,000*l.* which you have laid out in the purchase of landed property?—I have not gone into the figures accurately, but if it is there I have no doubt that it is correct.

2556. I ask you, what objection there would be to having that money in the Funds with a charge upon it for the necessitous parishes, and distributing it at once, so that it should be merely a charge upon the fund; and I ask you also, whether it would not greatly diminish the staff of the Commission and the business of the Commission?—I do not think that I can give you any further answer than that which I have given you, namely, that with regard to the charge I believe that you had better have it a charge upon land, and that it would be a better thing for the Church than if you made it a funded property, of which you received the income, and distributed it to the different parishes; that is my own opinion.

2557. Then the result of the present system of the Commissioners will be that there will be an enormous estate of landed property vested permanently in the Commissioners?—Yes, I think so; there must be a considerable income under their management.

2558. Will not that render the Commission necessarily a permanent body?—Permanent for some purposes, but not for all the present purposes. What I should contemplate would be, that if the affairs of the Commission are thoroughly worked out, all the estates which are now vested in them, which will have to be transferred either to the chapters or the bishops, and all the estates which will be vested in them as belonging to chapters who have not yet applied to the Commissioners to commute their estates, will have to be re-transferred to them, and the whole of those estates so transferred will not remain at Whitehall-place, vested in the Commissioners, but will remain in the chapters, and will remain in the bishops. The management of the estates of the chapters when so re-transferred would be left, as, I believe, Lord Chichester explained it (and I think rightly), to the chapters. I think that they can manage them. The management of the bishops' estates would be either, according to the Act of Parliament, placed under the Commissioners, so that their managers should manage those estates for the bishops, or it might be placed in agents of their own appointment, to manage those estates for them. With regard to those portions of the estates now vested in the Commissioners, my opinion certainly is, and always has been, that they ought not to be permanently vested in the Commissioners. With regard to the other estates for which the Commissioners are trustees, I think that they will have to remain in Whitehall-place, because I do not see, having regard to the permanence of the trust, how you are to secure that money for all the different livings throughout the kingdom so well as by means of a central Board.

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2559. But is there not a power of revision in the Commissioners by the Act of 1860, whenever the incumbency of a bishop terminates?—Yes; the object of that was, that if the estate should increase very much beyond the statutory income, there should be some means of controlling that increase, and allowing the surplus to go, as the other surplus does now, to the augmentation of small livings.

2560. There exists no such power with regard to the chapters?—No.

2561. Would you wish to see such a power of revision extended to the estates of the chapters?—I think not.

2562. Will you state the grounds upon which you come to that conclusion?—I think that there is a great difference between the chapters and the bishops. I think that Parliament has already declared its intentions with regard to the bishops, that a certain statutable income should be payable to each of them; I think that the chapters have other demands upon them, over and above those which belong to them as personal members of the chapter; and certainly, my own opinion is, that the chapters (I am not giving this opinion as a Commissioner, but as an individual) might have been turned, and might be turned now, to more practical and more useful account even than they are at present, if certain duties were attached to them in the towns where they are situated; and if those duties were attached to them, I think that necessarily other expenses would come upon them, greater than those represented by the mere statutory income to be provided for each member of the chapter; therefore, I can foresee the time when any accretion to the value of the chapter estates might possibly be an advantageous thing for the Church, instead of taking that increased value, and applying it to small livings.

2563. Would you have the salaries of the deans and chapters fixed by Act of Parliament, as well as those of the bishops?—I think that that is almost the most difficult question which I have to answer. The Committee are probably aware that there is a very great difference in the income of the different deans and chapters throughout the kingdom; some of the deans receive as much as 2,000*l.* a year; some 1,700*l.* a year; and some as little as 1,000*l.* a year. The canons are receiving in proportion; some of them are receiving half what the deans receive in their respective

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respective chapters, and some of them are receiving in different proportions. I think myself (but this I wish to be understood as merely my own individual opinion, I am not now speaking as a Commissioner), that it would be a very advisable thing to make the statutory incomes of the deans and chapters throughout the kingdom pretty nearly uniform, in the same way as you have made the statutory incomes of the bishops pretty uniform. What is the exact amount which you should give to the deans, and what is the exact amount which you should give to the chapters, is of course a matter for future deliberation; but generally, I should say this: I think that it would be an exceedingly good provision if you raised what I should call the Metropolitan Deaneries (indeed, I think that you have raised them now) to 2,000*l.* a year; and by "Metropolitan Deaneries" I mean Durham, York (which has been raised to 2,000*l.* a year), Canterbury, St. Paul's, Westminster, and I would add to those Windsor, because of its peculiar circumstances. The other deans, I think, would not be overpaid if you gave them, one with another, either 1,400*l.* or 1,500*l.* a year (I would not touch any vested income at this moment); and I would give the canons in all the different cathedrals, half of the deans' incomes.

2564. Is not the Dean of Durham now in the receipt of 3,000*l.* a year, owing to the increase in the value of the estates of the deanery?—I dare say that he may be receiving that amount and perhaps more.

2565. Then if the income of the Dean of Durham has increased so much in a few years, may you not foresee certain circumstances which would cause the chapter estates very much to increase in value?—Not, I think, if you turn them all into a rack-rent tenure. I think that the great thing of all is to turn the whole of the church property into a rack-rent tenure, and not to have the system of renewals by fines going on in the church.

2566. Can that be the case where there are tithes or where there is building land?—In the case of tithes or of building land you capitalise the produce.

2567. Is it not a fact, that within a few years, the estates of the Deanery of Durham have increased so much as to give the Dean, I think, three times what Parliament intended him to receive?—I think that whenever Parliament has to regulate (supposing that Parliament does regulate) the income of the Dean and Chapter of Durham, it will have to take into account the question what allowance is to be given to the members of that chapter.

2568. Are not four acres attached to the deanery of St. Paul's in the Finsbury estate, the produce of which will be in the year 1867, 48,000*l.* a year?—Yes; the Finsbury estate, including Finsbury-square, will possibly amount to that sum.

2569. Then are you willing to give up the estates to the Deans and Chapters for ever, without any power of revision?—No; on the contrary, I think that all their estates ought to be commuted, and that you ought to take them into your own hands, and to estimate the value which those estates will bear, and that you ought to give whatever is the statutory income to be given to the Deans and Chapters, and whatever you are to allow for the repairs of the fabric, and whatever you are to allow for the sustentation of the choir, and so on. In my opinion, you ought to have all that regularly adjusted, but in such a manner that probably the income after that adjustment would not be very variable.

2570. If the incomes of the Deans and Chapters were fixed by Act of Parliament, would there be the common incentive to the improvement of the property, if they were not to reap the benefit of that improvement?—Yes; I think I have said that if that property improves, as in the course of time it will improve, I would not take the accretion of that property away from them, but I would leave it to them to administer it for capitular purposes, just as they can do now.

2571. Do you think that that would be a sufficient incentive to them, for the good management of the property?—I should think so.

2572. Have the estates of the Deans and Chapters been managed on those principles up to the present time?—I should be very sorry to speak of the past management of church property. I entirely disapprove of it; and I think that it was a very unfortunate thing for the church that it went on growing upon us for 200 years before any improvement was made in it.

2573. Would you be in favour of having a provision with regard to the submission of the chapter accounts to the Ecclesiastical Commissioners, which was recommended by a Committee of this House in 1856?—If the other clauses in the Bill presented to Parliament which related to the chapter accounts, and the other clauses which required the transfer of the chapter estates to the Commissioners, under certain circumstances, had been acted upon, I should have said that it would have been a right thing to have had the chapter accounts revised, or subject to revision, on the part of the Commissioners, and for this reason, that if any dispute arose about the accounts, we being interested in a part of their estates and they in the larger part, the only way of determining it would be by going to the Court of Chancery. I think that it would be an exceedingly unadvisable thing that the Ecclesiastical Commissioners, and the chapters of any part of the kingdom, should appear as plaintiffs and defendants in the Court of Chancery, but that would be the only ultimate appeal in case there was a difference about the accounts. Since I have been back at the Commission, I can truly say that instead of finding chapters unwilling to attend to any suggestions which are made with regard to their accounts, twice this very year we have seen members of chapters, with reference to those accounts, and in both those cases (and one was Durham) they most willingly acquiesced in the suggestion which we made. I believe that the suggestion was a right one, and I do not contemplate any future differences arising between the chapters and the Commissioners. Therefore I would not recommend any Act of Parliament to be passed which would imply anything like distrust or hostility on the part of the Commissioners against the chapters.

2574. Do you think that it would be desirable to have Diocesan Boards presided over by the bishop, which should make reports to the central body in London, with regard to the distribution of the surplus of the Common Fund?—I think that you get the whole advantage of that at the present moment; every bishop is now a member of the Board. The best way in which the several dioceses can have their different wants properly represented at the Board is, by having some person at the Board who can bring those cases before it, and I think that if you had only

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Diocesan Boards, you would lose instead of gain, the advantage of the local information which comes to you now under authority. I do not believe that you would gain anything by having Diocesan Boards, and I think that probably you would have additional expense; and I am of opinion that you would have local interests at work, instead of the general views, and the general objects of the Church being attended to, as I believe they are now.

2575. Do you think that the distribution of the Common Fund by the Ecclesiastical Commissioners has given general satisfaction?—I think that it ought to have given general satisfaction, but I think that there are several reasons why it could not have done so. When you have a Church with hundreds, not to say thousands, of clergymen, who are receiving incomes not much greater than the butlers in many noblemen's families receive, and when they are all looking to a limited fund, out of which those incomes can be increased, and when that limited fund can only be applied in a limited manner from year to year, I do not wonder at their feeling some disappointment at their incomes not having yet been increased; but I think that that dissatisfaction, which was great as long as you were giving only small annual sums, has been diminished from year to year; and speaking of the present year, indeed I will say of the last year, from all that I have heard in the country, as well as from all that I have heard since I have been in the Commission again, I believe that that dissatisfaction is rapidly diminishing.

2576. Is it not a fact, that many of the large and most necessitous parishes remain without any assistance, although the Ecclesiastical Commission was established principally for that purpose 30 years ago?—Certainly.

2577. Is it not a fact, that the parish of Poplar, with 34,000 inhabitants, has never received anything from the Commissioners; and the same with many other parishes, reference to which we have had in evidence before us?—There may be some parishes which have not received assistance; but you must look to the extent of our funds, and you must look to the impartiality with which those funds have to be administered. The extent of our funds has not admitted of large grants being made to the very populous parishes, excepting in the way in which we have done it, where they have applied for a grant to meet a benefaction. This year, as you are aware, we have raised every parish where there are 10,000 population to 300*l.* a-year. I think that that shows that the Commission are keenly alive to the great importance of assisting large parishes; and it is only the inadequacy of their funds which has prevented them from meeting the difficulty.

2578. Has not nearly 30,000*l.* been given away this year, and nearly a similar sum last year, to parishes under 1,000 population, while the large town populations have been unprovided for?—That is true; but if you will look at the way in which the money has been given away this year, you will find, I think, that there has been an impartial distribution of the surplus funds, so as to give an impartial benefit to all those claims which really are pressing upon the Commission. I do not think that you will find that there has been any reason to complain. If you look to those parishes which had upwards of 10,000 inhabitants, you will see that to them the Commissioners gave 300*l.* a-year. Then they receive benefactions from different parishes, which are offered to meet grants, and they classify them as between populations of 10,000*l.* and 5,000*l.*, of 5,000*l.* and 2,000*l.*, between 2,000*l.* and 1,000*l.*, and 1,000*l.* and under. What they did was (every bishop being on the Board to see that the fund was fairly and equitably administered), to ascertain in the larger cases what were the benefactions offered, and what would be the grants required to meet them, raising the incomes of the clergymen with those larger populations to a higher amount than the Commissioners proposed to raise the incomes of the clergymen with the poor populations of a less number than the larger ones. If you look at what has been done, you will find that to those populations which are above 1,000, we have given out of our 100,000*l.*, exclusive of the 20,000*l.* a year, nearly 60,000*l.* this year. To those which are under 1,000, we have given 37,000*l.* I am dealing with round numbers, and not going into the fractions. Just observe what would have been said of the Commissioners, on the other hand, if they had determined to give everything away to the larger parishes. There are crowds of parishes with a population less than 1,000, where the clergymen are not receiving 100*l.* a-year. Can it be right that we should not attend to them, to a certain extent, at the same time that we are attending to the larger parishes. If dissatisfaction has been occasioned by not giving the grants which might have been expected, supposing our funds had been larger in former times, do you think that you would not have had dissatisfaction extended all over the agricultural parishes of the kingdom, if we had entirely ignored their claims, those claims being, as regards the clergymen, quite as strong as the claims of the larger parishes to which we have given the larger portion of our money.

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2579. In fact, you think it right to look more to the clergyman than to the parish?—Pardon me, not so: but I think that no clergyman can do his duty in any part of this kingdom if his means are so restricted that he can hardly have a competency to live upon.

2580. If a population of 34,000 are under one clergyman, must not a large proportion of that population have no spiritual aid whatever; is it possible that a clergyman can attend to the spiritual wants of 34,000 souls?—No; and I should be exceedingly glad to see all the parishes with 34,000 inhabitants divided into five or six smaller parishes, with proper incomes given to the clergymen to support them. I by no means say that it is not the first duty of the Commissioners to look to the large parishes; I think that it is: but, consistently with that duty, I think that they ought not to neglect the smaller ones.

2581. Still, would you acknowledge that the first thing is to look to the wants of the parish?—Certainly; I have no doubt about it.

2582. And that in these large undivided parishes, a vast number of people can have no spiritual assistance at all from the clergymen?—Yes; I think so.

2583. Have the Commissioners ever laid down any general scheme for dealing with the large undivided parishes?—This year they have given 10,000*l.* a year to the parishes with above 10,000 population.

2584. But, as far as I can understand, they have never taken into their consideration the expediency of suggesting to some of these large parishes that they would give a certain amount

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of assistance if the parishes were divided?—I am sure that that is best done through the bishops; and that is exactly the working which I want to extend even farther than it has been carried hitherto. Take, for instance, the Bishop of London; take the Bishop of Chester; take the Bishop of Manchester; take the bishops of those places where the populations are congregated in the largest numbers, I think that if they stir up their diocesan Boards and their friends to contribute benefactions to meet grants to be given by the Commissioners, they will know, through those Boards and under the authority of their diocesans, the exact places where the assistance is most required, and much better than we can do in Whitehall-place.

2585. But, as a positive fact, nothing has been done for these large populations?—Indirectly in that way, great things have been done for them. I live in the diocese of London, and I know that the Bishop of London is constantly stirring up the people in the different parishes to make their applications to the Commissioners to meet grants.

2586. Have the Commissioners ever had tables drawn up, or called for reports from the different dioceses, showing the spiritual destitution in those dioceses?—No.

2587. Are you aware that tables of that kind were laid before the Committee of the House of Lords in 1858?—Yes; I think that it would be a very good thing indeed, if we had such tables before us; but perhaps I might make a remark to the Chairman, and to the Committee, which they might possibly otherwise overlook. When I was an Ecclesiastical Commissioner before, that very question, I know, was very greatly considered both by myself and by Lord Chichester; we have the power under some Act of Parliament (I do not recollect what it is now) of applying to all the different clergymen throughout the kingdom, to make an accurate return of what their incomes are, what the populations of their parishes are, and so on. There are two things to be considered in that matter; first of all, it is a return, which I am afraid many of the clergymen would not like to make, and I doubt very much whether it would be a very pleasing thing to apply for it compulsorily all over the kingdom; the second thing is, that no doubt it would be a return of very great bulk, and very considerable expense; but notwithstanding I tell you those objections, do not imagine that I am opposed to having the return. I think that we ought to have it, and that it would be very beneficial to us.

2588. Have you not full power to require such a return now?—Certainly.

2589. Do you think that it should be made compulsory, that that return should be furnished?—I am giving you my opinion; I think that it should.

2590. Such a return was made for the Church Enquiry Commissioners in 1832, was it not?—I believe that it was.

2591. It was, I believe, upon that, that they based their second report, upon which the Ecclesiastical Commissioners, from the beginning, have professed to act?—I think so; that and the Clergy List, which is accessible to all.

2592. Did the Ecclesiastical Commission furnish those tables which were given to the Lord's Committee of 1858?—I believe we did not.

2593. Can you explain what was stated by Mr. Yool in his evidence last year, that the Commissioners go to Queen Anne's bounty, in order to invest monies for the purchase of lands?—I do not know what that means.

2594. Can you state to the Committee how it is, that the Gally Knight Fund has not yet been fully distributed?—Grants were given in certain sums, I think, for building parsonage houses, and in some cases they could not obtain the corresponding sum, in consideration of which the grant was made, and so those sums were not actually taken away. A considerable sum was given to those clergymen who had not had an opportunity of raising a sufficient sum to get the grant from the Gally Knight Fund, and I think that this very year the Commissioners have considered the number of cases in which there is a sum still available for the purpose of building parsonage houses, according to the trusts of the Gally Knight Fund, and it has been referred to the bishops to suggest a case in each of their dioceses.

2595. In the case also of the Maltby Fund, I think that a large amount remains undistributed?—Not a large amount; speaking from recollection, I think that it is not above 2,000*l.*

2596. I see by your returns that you have augmented a great many archdeaconries?—That we are required to do.

2597. Are you not obliged by Act of Parliament to do that?—Yes. With respect to the archdeacons, there is a much more serious charge against us; they say that we were obliged to give them suspended canonries, which would have been a much larger sum, but we have raised them up to 200*l.* a year.

2598. Will you state what objection you have to uniting an archdeaconry to a canonry, or a portion of a canonry, as before?—Simply because you take away so much from the common fund.

2599. How so?—Every suspended canonry which now does not go to an archdeacon falls into the common fund.

2600. I did not mean a suspended canonry; but why should you not unite the archdeaconry to one of the existing canonries?—The Ecclesiastical Commissioners have no power over it; it depends upon those who have the appointment of archdeacons, with the Canons. I should imagine that the best course was to give an archdeaconry to a canon; there is nothing in law against it.

2601. In the beginning the Ecclesiastical Commissioners found several archdeaconries and canonries so united?—Yes, I believe so.

2602. Do the Acts of 1851 and of 1860 appropriate all the increased proceeds from the Ecclesiastical Corporations to the relief of spiritual destitution, in contradistinction to the creation of new bishoprics, and the extension of the capitular system?—They do.

2603. Is it your opinion that they should continue to be devoted to those objects?—There you have opened another very large question, upon which I should like to give an individual opinion only, and not an opinion at all binding my brother Commissioners. My own opinion is, that until you had a very large sum to give away for the augmentation of the smaller benefices, we were right in not contemplating any increase to the Episcopate, or any increase to the duties of the capitular bodies; but I certainly, for one, should be very willing to consider, and I think that you might rightly consider, whether a time may not come when the Bishops' estates are more than sufficient

sufficient to give the statutory incomes to the Bishops, and whether there are not certain sees like London, possibly a see in Cornwall, and another in Southwell, which would be very advantageous to the Church.

2604. Can you state to the Committee how much you think the business of the Ecclesiastical Commissioners will have diminished when all the estates shall have been given back to the Bishops and Chapters?—I am afraid that I could not calculate what would be the amount. I do not think that I could answer that question satisfactorily.

2605. Do you think that it would be right to fix a term for the determination of renewable leaseholds?—I do; I think that it is one of the great objects to get rid of that objectionable tenure.

2606. At present are there not a considerable number of Chapters, and some Bishops, who continue to renew?—There are.

2607. Are you of opinion that the management of the Ecclesiastical Commission could be conducted at less expense?—I would not positively say no to that question, but I am quite sure that we are constantly thinking of every way in which we can conduct it with regard to efficiency in the most economical manner; I will not say that there might not be some less expense.

2608. Do you think that by having salaried officers the expense would be diminished?—You would not then have the work nearly so well done, and I do not believe that it would be more economically done.

2609. You are aware of the evidence which was given before this Committee by one of the Ecclesiastical Commissioners for Ireland?—Yes.

2610. He stated, that in the case of collecting a rental of nearly 100,000 *l.* a year, they had diminished their expenses of that collection from 5 per cent. to 1½ per cent. by the establishment of an agency office?—Yes.

2611. Do you think that something of that sort might be equally applicable to the English Ecclesiastical Commission?—You must consider the duties which their agents have to discharge; they have the collection of rents, including the management of estates; they have the collection of tithe rent-charges; they have the collection of rents on reversions; and they have the drainage powers, and powers like those entrusted to them. With regard to the drainage, we get the profit of the drainage which is laid out, and they get no profit, I believe, in superintending it, or it is very trifling indeed; with regard to the rents on reversions, they are so small and so scattered that, though we pay them, I think, 5 per cent., I do not think that that is more than, having regard to the nature of the property, it is reasonable for them to be allowed; with regard to the 4 per cent., which I think is the amount upon the tithe rent-charge, taking one with another, and seeing what is paid to other agents for the collection of tithe rent-charge, I doubt whether 4 per cent. is more than ought reasonably to be allowed to them; and with regard to the management of the estates, you must not look upon it merely as the collection of rents, but you must remember that they have to advise the Commissioners upon estates with every possible variety of condition, and where it is a matter of extreme importance that you should have those estates re-adjusted, so as to bring them together when you are going to assign them back either to a bishop or to any one of the capitular bodies; the trouble and difficulty of doing that are so great that I do not think that 4 per cent. is more than ought to be allowed to them for it; that is the conclusion at which I arrived when we went through the whole matter in the year, I think, 1857 or 1858. You will find the Report in the Appendix to the evidence taken last year; it is not a matter upon which I should like to give a positive opinion, never having had anything to do with the management of estates; I know that Lord Chichester, who has had a great deal more to do with the management of estates than I have had, went through the matter with the utmost care; I have shown it to other people who have had experience in the management of estates, and, upon the whole, I cannot say that I think the charges are unreasonable.

2012. Do you think that the law-clerk system might be applied to your solicitors?—With regard to the solicitors' charges, there are two things which I wish the Committee would bear in mind. It must be remembered that a large proportion of the solicitors' charges are with reference to the purchases and sales of which we talked in the former part of my evidence, and those are charges not upon income, but upon the property, for putting it in a good condition. With regard to the annual charges which are paid to the solicitors, I very much doubt whether you would get any other solicitors to do the work for the charges which are made by our two sets of solicitors; but of this I am quite sure, that if you had had solicitors all over the country in the different dioceses, and the solicitors to the different Chapters, the aggregate of your lawyers' bills, instead of being less, would have been very considerably increased.

2613. Your solicitors have various duties to perform; they have a good deal to do with respect to the Church Building Acts and New Parishes' Acts, have they not?—They have.

2614. Lord *Robert Cecil.*] Do you include those duties in your estimate of the moderation of their charges?—I do not think that their charges are unreasonable; all their bills are regularly taxed.

2615. Mr. *Selwyn.*] But they also do a great deal of business for which they are paid by other persons?—Yes.

2616. They get the profits from those other persons?—They do.

2617. *Chairman.*] Can you state the amount which they have received for church sites?—I could look into the accounts and see, but I could not state it off-hand. I believe you will find, if you go through the cases of the church sites, that the costs have averaged 10 *l.* a case in 772 cases.

2618. Could you put in a return of the averages of the first three years and of the last three years?—I dare say that we could in the office have it prepared for you.

2619. Has the practice varied in the latter years?—I do not think that it has.

2620. Then you think that the complaints of Mr. Cotton last year were without foundation?—I do not think that I have said so. I heard Mr. Cotton's evidence, and I certainly thought that there were some things with reference to that case which might be reasonably found fault with. I think that it would be rather unfair to the Commission, or to any public department, to judge of the cases which they go through by a single instance.

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2621. Lord *Robert Cecil.*] Then do you think that that is an exceptional case?—I believe so, and I think that there were very great peculiarities in that case. I think that there were very great difficulties with regard to this case. There is one thing which I do not think is sufficiently borne in mind, and that is, that if you were to sanction one of these sites for a church to be built upon it, and if it turned out afterwards that the church was built, and that there was no title, the fault would all rest with the Ecclesiastical Commissioners, and not with those who had given the site. Therefore, some caution is necessary. I quite agree that we ought to make it as inexpensive as we can, but some caution is necessary, otherwise I do not see why our consent is required at all.

2622. Considering that the solicitors themselves have the power of determining whether they shall institute the investigations for which they are subsequently paid, would it not be a better plan that they should be paid upon some arrangement by a salary for that particular department of their labours?—I think that it very likely would be so. I think that that is quite worthy of consideration.

2623. *Chairman.*] You have stated that the expenses did not average more than 10*l.* in 772 cases; was that 10*l.* paid by the public?—It was paid by the persons applying.

2624. Was any charge besides that made to the Ecclesiastical Commissioners?—I never heard of any.

2625. That 10*l.* in those 772 cases does not appear on the accounts of the Commission?—I am not sure how that is, but I should think not; that is beyond our ordinary accounts; but whether it does appear incidentally anywhere, I cannot say.

2626. Are you aware that the law-clerk system has been applied to many public bodies, and is in practice in several departments of the Government?—Yes; and I think that if we had completed all our transactions it might be applied to the Ecclesiastical Commissioners, but it is the transition state of the Commission which renders these things necessary.

2627. Cannot you divide the duties which belong to the transition state of the Commissioners and the duties which belong to the Commissioners as what I may call a permanent body?—You could do so; but you could not do it advantageously, because you indirectly get the benefit of the knowledge of the lawyers whom you employ upon all the matters, which enables them to give an opinion upon other matters which would require other information unless they possess that previous knowledge.

2628. When the Ecclesiastical Commission has passed out of its transition state, would you apply the same system of having salaried officers to those who receive the rents and manage the property of the Commission?—As soon as you can get the Ecclesiastical Commission out of that which I have called a transition state, and which I ought to add, I do not think would be in less than from 10 to 20 years, that then will be the time when you may have salaried officers instead of paying them as you do now.

2629. You are aware that the Act which constitutes the Church Estates Commission expires this year?—Yes.

2630. You do not propose to continue that Act for 20 or 30 years?—No; it will be renewed for four or five years, I suppose.

2631. For what period would you recommend the continuance of that Act?—If the Committee have confidence enough in the Commission, as resulting from this inquiry, I should say that you had better renew the period for at least five years, in order that there may not be these inquiries going on, which disturb their action, unless there is good reason for it.

2632. Are you not *ex officio* a treasurer of the common fund?—I am.

2633. Do you think that the system for the payment of the cheques which was given us by the accountant is correct?—He gave a very accurate account of it.

2634. Do you think that that sufficiently protects the interests of the Commission?—I believe so. All that I can say is, that I never draw a single cheque without a voucher for it. In some cases the cheque is to pay for a matter the payment of which has been ordered by the Board; and then it has been before the Board, or before a committee, and it has been initialled, and then the initials of the secretary and the initials of a Commissioner are put to the paper requiring the thing to be done, so that that is a voucher. Where it is a cheque to be paid, for instance, for augmentation grants, or cases of that kind, which fall very heavily in November and in May, which will account for the large sums in the last two months which the Chairman has alluded to, the receipt of the person who is to receive the money is invariably presented to us, and we invariably initial the stamp upon that receipt, so that it could not possibly be presented before us again; and when these cheques are so drawn, and the accounts are kept in the books, and audited at the end of the year, and carried to all the several trusts under the direction of Mr. Yool, who is a perfect master of his business, I cannot conceive that any great improvement, or really any improvement, can be made with reference to the accounts of the Commission. Nay, more, I think that it is due to the Commissioners to say, that I do not believe that anybody could put his finger upon an error to an extent of 20*l.* in our accounts.

2635. I ask you these questions, because you are aware that in 1848 there was a defalcation by Mr. Murray to a considerable extent?—I know it.

2636. Has the system of the Commission been altered since that defalcation?—Entirely altered.

2637. With regard to the payment of these cheques, Mr. Aston presents the cheques to you?—Yes. Every Tuesday and Thursday, as a matter of course, one of the treasurers attends at the office of the Commission to make the payments. On other days we may come in there, and there may be occasionally clergymen coming in for their augmentation grants, and cheques are drawn there. Mr. Aston, who is the accountant, brings up the cheque-book, with the voucher, for the particular cheque, or the receipt for the money which is to be drawn; that is presented to the treasurer; the treasurer never draws a cheque until he has that voucher from him, or the receipt in respect of which the cheque is drawn.

2638. Still the cheque is presented by Mr. Aston?—Certainly.

2639. There are not two departments who have cognizance of a cheque upon the accounts of the Commission?

Commission?—Yes; I think I have explained that there are necessarily two departments; because, when a cheque has to be drawn in pursuance of an order made by the Board, there is always a letter, signed by the Secretary or the Under Secretary, and by one Commissioner, authorising that payment to be made.

2640. And that is brought up at the same time as the cheque?—Yes.

2641. Then the check to which you allude would be the letter of the secretary, countersigned by a Commissioner, which is brought up at the same time as the cheque by the accountant?—Yes, as to those payments which are made under the order of the Board or of the Committee.

2642. Are there any payments which are not made under the order of the Board or of the Committee?—Yes; all these are cheques drawn on the production of receipts for augmentation grants, which are coming in in May and November, not only in dozens, but in hundreds. We will take, for instance, either of those two periods, say November; there are, perhaps, on the Tuesday, 100 to 200 clergymen who are about to receive their small augmentation grants, and similar grants; they almost all go through bankers; each banker draws out the day before all the authorities which pass through his hands for demanding a sum of money of us; that is sent up upon a slip of paper, stating what each of those demands may be, and it is summed up at the end, and one cheque is drawn to the banker for that amount, we receiving a receipt from each of those parties who are about to receive the money. All that is checked by Mr. Aston the day before it is presented to us; we go through every one of those vouchers, with the ticket brought by the banker, and which states every one of those sums which are going to the different parties who are to receive them. Unless people are absolute rogues, I do not think that there is the possibility of deceiving us there.

2643. It has been given in evidence that Mr. Smith gives a large security for his office?—I think that he gives 10,000 *l.* security.

2644. But Mr. Aston, through whom all the accounts pass, gives no security at all?—I do not see where Mr. Aston could lay his hand upon a pound of money. When the defalcation happened in the year 1848, it was not in the accountant's department, but it was with the secretary, who was also the treasurer.

2645. Do you, as treasurer, consider yourself bound to make yourself intimately acquainted with the accounts of the commission?—I certainly think that I am responsible for those accounts; but when you ask whether I consider myself bound to be intimately acquainted with them, I think that I must act under the authority of those whom I can trust, and who know more of the accounts than I do; I think that I am bound to ask any questions with reference to those accounts, to satisfy my own mind that they are correct. I do not think that I can be bound (because I do not think that I could do it) to go through all these accounts, as the auditor would do; I am sure that I could not do the work.

2646. The accounts are, I believe, very voluminous?—They are voluminous, and very complicated.

2647. Lord Chichester stated in evidence, "my colleague and myself, as treasurers, make our examination in the way which we think most satisfactory to ourselves." Will you explain in what way that is done?—The accounts this year are particularly voluminous; ordinarily speaking, what we are required to do by Act of Parliament is to lay before Parliament every year the accounts of that year. If you took the accounts of any one year, and compared them with the accounts of the previous year, to see what you had been doing in the course of that year, you could with Mr. Aston or Mr. Yool by your side, put your finger upon any point requiring explanation, and obtain that explanation from him. With regard to this year, it is a much more complicated thing; for the first time you have all the accounts of the common fund brought into condition; it has been a most laborious work; and with regard to my confidence respecting it, I can speak very strongly; for this reason, that, not only have I gone through it (for it is most interesting matter) to see what is the exact state of the revenue and expenditure of the Commissioners, and all their assets at this moment; but perhaps I am not exceeding my duty when I inform the Committee that it is so important a question that a sub-committee has been appointed by the Commissioners this very year, to go through the whole of those accounts, with the view of seeing the exact financial position of the Commission. That Committee has not yet brought its labours to a close, but I can say this, that they have gone through very nearly all the accounts, and I believe that they are perfectly satisfied both as to the accuracy of the accounts, as to the solvency of the Commission, and as to the correctness of the tables which are presented to the Houses of Parliament.

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2648. Was that a sub-committee of the Ecclesiastical Commissioners?—Yes.

2649. I gather from what you say, that you do not yourself think it necessary to go thoroughly through the accounts as an accountant would do?—Certainly not.

2650. But that you trust generally to the officials of the Commission?—I trust to the fact, that the accounts are kept in the books of the Commission, under Mr. Aston, the accountant; that those accounts are audited by Mr. Arbuthnot every year; that in addition to that audit, Mr. Yool, who is the actuary of the Commission, sees throughout the year that the monies are correctly appropriated to all the different trusts; that the matter therefore passes through three competent persons, and that the most which I or which anybody can do after it has been so done, is to go through the accounts, and compare them with the accounts of the previous year, and see whether there is anything which appears to require explanation, but with no doubt that the statement made by such gentlemen as those is an accurate statement, unless there is any reason to see that there is anything which requires further explanation.

2651. In whom do you place your confidence, that the accounts are correct?—In Mr. Arbuthnot, as the auditor of the accounts; and in Mr. Yool, as seeing that the amounts are appropriated properly to the different trusts.

2652. Is it Mr. Yool's duty to see that the accounts are properly appropriated to the different trusts?—It is his duty, if we desire him to do it.

2653. Do you desire him to do it?—Unquestionably.

2654. Is that his particular function?—That was

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was the purpose for which Mr. Yool was first called in.

2655. Lord *Robert Cecil.*] Does he give any security?—No; no money passes through his hands.

2656. *Chairman.*] To whom do you look for the accounts which have not already been audited for the year?—That is the current account of the year. I must look to our accountant for that.

2657. Whom do you consider as your accountant?—Mr. Aston.

2658. Then what are Mr. Yool's duties; has he no duties beyond what you have stated?—We put upon him this very year the very arduous duty of making out the common fund account from the commencement of the Commission; it is not the duty so much of an auditor as the duty of assigning to all the different trusts the different monies which belong to those trusts, and seeing that the accounts are correct as regards the appropriation of all the monies which have been audited by Mr. Arbuthnot.

2659. Lord Chichester last year referred us for everything relating to the accounts to Mr. Yool; at the same time Mr. Aston appears to keep the accounts for the commission?—He is the accountant of the commission: that is his office.

2660. The Committee understood from the evidence last year that Mr. Yool is only temporarily employed?—That is so; but he has been temporarily employed from year to year for five or six years together, and I should be very sorry to part with his services.

2661. Lord *Robert Cecil.*] Does that mean that you contemplate his permanent employment?—No, I think not; but while the accounts are so complicated as to require a great deal of supervision, which they do every year with the very great variety of trusts arising out of them, I think that you ought to have the benefit of Mr. Yool's very great knowledge and experience, to see that those accounts are accurately kept.

2662. Mr. *Newdegate.*] Is Mr. Yool independent of the Commissioners?—I believe entirely, except so far as we employ him.

2663. Lord *Robert Cecil.*] You pay him by the job, and not by salary?—He is paid 200 *l.* for the Ecclesiastical Commission, and 100 *l.* for the Church Estates Commission.

2664. *Chairman.*] Has Mr. Yool any other duties to perform?—Yes; as actuary he has to make all the calculations with regard to the value of the estates.

2665. For that does he receive a separate payment?—Yes.

2666. But for being consulting accountant he receives a fixed sum at the end of the year?—Yes, 200 *l.* for one commission, and 100 *l.* for the other.

2667. It appears that the corporate estates of the vicars choral and the lay clerks are not within the present powers of the Ecclesiastical Commissioners, but that they continue in many cases to renew leases in consideration of the payment of fines; have you any suggestion to make upon that subject?—I believe that you had better put them under the Commission itself in the same way as the Chapters are under the Commission, that is to say, let them voluntarily come and commute their estates.

2668. Lord *Robert Cecil.*] In so doing would you confine them to their present amount of remuneration, or would you allow them to receive all the benefit of the increased stipend which would arise from the commutation of their estates?—I should have thought that you would have had to adjust the income as you have done with regard to the bishops; I should have thought that when you commuted the estates you ought to have settled the proper amount to give to the different minor canons, but I should think that Parliament ought to do that.

2669. Are you of opinion that the present allowance is adequate?—In some cases certainly not.

2670. *Chairman.*] They have power to enfranchise under the Church Estates Commission?—Yes.

2671. And there is power to fix a scheme, is there not?—They can apply to us to have the estates enfranchised, but I believe that there is no power to commute.

2672. If they applied to you as Church Estates' Commissioners to enfranchise their estates, they must then give up a certain portion to the common fund under the general rules, must they not?—I am not quite sure how that is.

2673. That has been given in evidence, and that reduces their incomes so low, that they have refused altogether to use that machinery?—Yes, and no wonder.

2674. In many cases their salaries are so small that they ought to be increased?—I think so, certainly.

2675. And what you want is the power to draw out a general scheme with regard to them?—Yes.

2676. And you would propose to put the minor canons and the vicars choral of the old cathedrals under the same provisions as those of the new?—I think that very desirable.

2677. You are aware that the Ecclesiastical Commission is at present a very numerous body?—Yes, very large.

2678. Do you approve of its present constitution?—If you ask me that question, I see no particular reason why the judges who never attend should remain upon it; I do see very strong reasons for keeping all the bishops upon it, because I look upon every bishop as a trustee for the clergy in his own diocese, with regard to the Ecclesiastical Commission; and I think that the case of every clergyman, when anything is to be done, is better represented by his own diocesan than it can be in any other way.

2679. Lord *Robert Cecil.*] Do you imagine that the clergy are unanimously of that opinion?—I have sometimes heard that the clergy talk of being themselves represented at the Commission by some of their own body; I have very often thought over that, and I am confident that that would be no representation. Two, three, four, five, or six clergymen, taken from different parts of England, would not represent the clergy of England; they would represent particular views of their own or particular interests of their own locality, but you cannot represent the whole of the cases by merely putting an infusion of two or three clergymen upon the Board.

2680. Is it not the case that, in consequence of your taking the bishops as the representatives of the clergy, you defer absolutely and entirely to the opinion of the diocesan in reference to any application of a clergyman situated in his diocese?—I should say that it would weigh very much in favour of the clergyman when so expressed by the

the diocesan; but if the diocesan's opinion was against the clergyman, I should say that by no means would it be the rule for that opinion to be adopted, but that the Board would consider the case quite as strongly in the clergyman's view as it would in the diocesan's view.

2681. *Chairman.*] Does it not appear from the table of the attendances that very few of the bishops attend?—They all have the power to attend, but as an ordinary rule comparatively few do attend; those who do attend are certainly some of the most valuable members of the Commission.

2682. The Bishop of London, and the Bishop of Winchester, I believe, are pretty constant in their attendance?—The Bishop of London, the Bishop of Winchester, the Bishop of Oxford, the Archbishop of York, and the Archbishop of Canterbury attend constantly; the Bishop of St. Asaph very often, the Bishop of St. Davids very constantly, and the Bishop of Worcester very constantly.

2683. But according to the table of attendances, the attendances of the Bishops of Winchester and London, and perhaps one other bishop, are very much more numerous than those of the others?—Very much more, except the attendances of the Archbishop of Canterbury.

2684. How can you reconcile this constant attendance to the affairs of the Ecclesiastical Commission with the general management of their dioceses?—The Bishop of London and the Bishop of Winchester have their dioceses impinging, in fact, upon the Commission, because the Commission is in the diocese of London, and the diocese of Winchester is only on the other side of the river.

2685. Is not the Bishop of Winchester likewise a member of the Estates' Committee?—Yes, and a most valuable member.

2686. Are you not aware, as an Ecclesiastical Commissioner, that there have been frequent projects for the division of the dioceses of London and Winchester, in consequence of the duties of each of those dioceses being heavier than any one prelate can perform?—I was a party to the Royal Commission which was issued upon that subject, and their report, I believe, is now embodied in a Bill before Parliament. In that Bill you will find exactly what the Commissioners thought, and that they thought that it was a temporary and not a permanent arrangement. My own opinion is, that you will have to consider that question some day or another, but that you must consider it in connexion with other dioceses, and not in reference to those dioceses alone.

2687. Is it not a fact that there are great complaints, some of which have been even mentioned incidentally before this Committee, that the labour which these prelates have to perform is so great, that there is considerable difficulty in a clergyman getting access to them?—I have never found that the clergy could not get access to them, because I know, as a matter of fact, that the Bishop of London, during three-fourths of the year, receives any of his clergy who choose to come to him in St. James's-square, and that he sees them for two or three hours together.

2688. I do not mean in the least to reflect upon the prelates; they give all the time they possibly can to their clergy; but one clergyman said that he had waited four or five hours in order to see his bishop, and I think that other instances have been adduced?—It is very possible that they do not see so much of their bishops as they could wish.

2689. Would you consider it as an admitted fact that these dioceses are almost more than a prelate can attend to as much as he could wish?—I think that I expressed my opinion a little time ago that you want another See in London, in Cornwall, and a new diocese of Southwell.

2690. Do you think it possible that the bishops of these dioceses can give the constant attention to the Ecclesiastical Commission which is requisite?—I do not think that the duties of the Commission would take them away very much from their dioceses; in short, I think that it is a part of their duty to attend to the wants of their dioceses as being upon the Commission.

2691. Do you think that being on the Estates' Committee is a part of their duty to the Church?—I think that we should give no confidence to the Church if one prelate was not on that Committee.

2692. Do you think that an episcopal management of the Commission is popular?—I do not think that I ever heard that it was not so.

2693. Is there any other change which you would suggest in the Commission; do you think that there should be another paid Commissioner?—I think that you will do well to take the judges off the Commission, especially as I see in the Appendix to the proceedings of this Committee, a letter of the chief justice, who clearly is of that opinion also, and therefore they could not take it at all as a slight to them if they were removed from the Commission. I think that for the working of the Commission another paid Commissioner would be of great advantage, simply for this reason, that I think it is hardly fair to expect an unpaid Commissioner to come up every week in the year (for that is really what it comes to, with the exception of a very short interval of vacation), and possibly from the country at some distance, and attend to the duties which he has to attend to there, unless he is remunerated for it; and I believe that 1,000*l.* a year, which probably you would recommend as being the salary of a third Commissioner, would be 1,000*l.* a year very well spent. I ought to say that when a Committee upon this subject last sat, I was, I believe, against the appointment of a third paid Commissioner, but simply upon the ground which was taken up by Sir James Graham, that I thought the funds of the Commissioners would not then bear it. Our surplus was then only 5,000*l.* a year. As our surplus has increased so very much more, and the business has increased with it, I think that it would give satisfaction to the Church, and I am sure that it would be for the benefit of the Commission if there was a third Commissioner who would feel it his duty, because he was paid, to be present every week in the year.

2694. You are aware, probably, of what has been constantly stated before this Committee, that too much power is thrown into the hands of the officials of the Commission?—I do not agree in that observation at all. I think that in every public department the permanent secretaries not only must have power, but ought to have power. They have the whole knowledge of the matters which go before them present to their minds, and unless the permanent officers of a Commission had considerable weight (which they properly would have) in representing things to those who

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were over them, I think that no department would work so well as where weight is so fairly given to them. But I do not in the least degree think that the permanent officers of the Commission can, without the knowledge of the Commissioners, unduly interfere with the working of the Commission.

2695. Then you consider that your paid officials answer to the permanent department of an office of State?—Indeed I do very much.

2696. Then you would consider yourself and the other Church Estates' Commissioners as performing many of the functions of the political head of a department?—Not the political head, but the superintending head of a department, in whom all the responsibility rightly dwells; and if the secretary, or any person under the secretary, does not do his duty at the Commission, I think that the blame ought to rest with us, and that we ought to feel ourselves responsible for it.

2697. You are aware that great complaints have been made before this Committee upon that subject?—I think that in former years they have. I do not think that the complaints of late years have been great, and I believe you will find, if you look back, that those complaints caused the dissatisfaction which we spoke of at the beginning, and that they have been decreasing from year to year.

2698. Is it the conclusion which you draw, from the evidence which you have heard as a Member of this Committee, that there is no dissatisfaction?—Not merely from the evidence which I have heard before this Committee, but it is derived from the observations which I see in the organs of public opinion, and which I have seen during the last 12 months. I have seen a totally different tone used with regard to the Commissioners from that which was used six years ago.

2699. Then you think that no alteration is requisite in the present constitution of the Commission as regards the responsible officers and the permanent staff?—I should recommend a third paid Commissioner; but in recommending that, I hope the Committee will not run away with the notion that I think that the duties of the third unpaid Commissioner are not very adequately performed now. I think they are, but I think that he should be remunerated for them.

2700. Then you do not think that the paid Commissioners should give that detailed attention to the business of the Commission which is given, say, by the Charity Commissioners?—I think that one of the Commissioners ought to be at the office every day.

2701. Can you exercise an efficient check on the officials without following out all the details of the business which is done?—I think that you must follow out the details, and I think that we do follow out the details of the business; I think that the great advantage in what I was saying, of having some one of the Commissioners there almost every day, if not every day, is, that a person who has a complaint to make, should be able to say, "I will go and see a Commissioner, and talk the matter over with him;" I think that a great deal of business is done in every public office in that way, and done in the best manner.

2702. Are you aware that in the evidence which we received from one of the Irish Ecclesiastical Commissioners, he stated that the hours of attendance of both paid Commissioners were from ten in the morning till four or five in the afternoon?—I was not aware of that.

2703. That would be occupying quite a different position from what you think the English Commissioners occupy?—I do not really see the good of that; I think that if parties knew a Commissioner was there, and that they could write and say, "I want to see you," and could rely upon seeing him, it would be rather a waste of time than otherwise, except upon particular days, to be there all that time.

2704. Of course it would be quite a different office from one which could be filled by a gentleman in Parliament, and having many other important duties to perform?—I do not think that you would gain anything by it; I think that you do gain greatly by any clergyman or any one who has anything to say, knowing that he can, upon application to you, see you, if he wishes to do so; but, further than that, I really do not think that it would be of any great advantage.

2705. You are aware that in the evidence given the other day before this Committee, Mr. Johnson, who represents an association of gentlemen in Durham, stated that they were advised that it was of no use seeing the Commissioners, because all the business was transacted by the secretary, and that, although they had large interests involved in the question, they did not come up to town for that purpose?—I should say that Mr. Johnson had not properly inquired into the subject.

2706. You are aware that he had large interests involved; that he represented an association of the first gentlemen in the county of Durham, who were going to great expense to defend what they thought their interests in that county against the Commissioners?—I really do not know the particulars of the case, but I am sure that if Mr. Johnson had written up to say, "I should like to see the Commissioners," not merely one Commissioner but the Commissioners "upon that subject," as a matter of course they would have appointed a day, and would have attended to everything that he had to say; and if they had not, I am sure that they would very much have neglected their duty.

2707. Do you think that the Church extension business would be better transacted by a distinct department than in the present mode?—I do not see what you would gain by it.

2708. Mr. *E. P. Bouverie.*] You spoke at the commencement of your examination of a large sum of money which had been laid out in the purchase of estates, from what source was that money derived?—It has come from the enfranchisements of the property and the sales of portions of the property. But besides that there is all the property which came originally from the suspended canonries, and the separate estates of deans and chapters, all that has come in to the Commissioners.

2709. Those estates are principally in your hands, except so far as they have been enfranchised and the reversions sold?—Yes.

2710. The great bulk of your receipts has arisen from the sale of reversions?—Yes.

2711. And the great bulk of investments has been in the purchase of their interest from the lessees?—Yes.

2712. Those estates are all subject to a heavy local claim, are they not?—A great many of those estates are subject to a very heavy local claim; not all of them, I think, but most of them.

2713. It would be a mistake to suppose that we can appropriate portions of those estates, without charge, to benefactions for particular livings?—You could not do so; you must satisfy the local charge in the first instance.

2714. Mr. *Newdegate.*] I think that this is not the first Committee which has been appointed to consider the operations of the Commission?—It is not.

2715. There was one appointed in 1856?—There was.

2716. This Committee was appointed in 1862?—Yes.

2717–18. The result of the first Committee was an Act of Parliament by which local claims were recognised?—No; the local claims arising from tithes had been recognised long before that; indeed, quite from the beginning; but the recognition of the local claims arising out of other property, which was put upon the same footing as tithes, first originated in a recommendation, I think, from that Committee, and was incorporated in the Act of Parliament which passed in the year 1860.

2719. And this Committee sat in 1862?—Yes.

2720. You have stated that the action of the Commission is considerably improved?—I have stated my opinion that it is so.

2721. In fact, it is not impossible that the inquiry of this Committee may have supplemented the information possessed by the Commission, and increased its authority in some respects?—Yes; I think usefully.

2722. Would it not be fair to infer from that that the constitution of the Commission might be improved so as to have the means within itself of obtaining the advantages which have been thus furnished to the Commission?—I will not say that it might not be improved; I should be glad to know in what particular way you would recommend the improvement of it, before I could answer that question positively.

2723. For instance, you have mentioned that you think that it would be an advantage to the Commission that there should be a list of the most destitute places furnished, with the circumstances by which that destitution might be tested?—I think it would be a great advantage that there should be a return made to the Commissioners of the state of all the parishes in the kingdom.

2724. And that that return should be furnished under the authority of Parliament?—I think that there is an authority now to require it.

2725. Is it compulsory under the Act on the part of the Commission to obtain and furnish that information?—I do not think that it is.

2726. Should it not be so?—I think that it would be advisable.

2727. Has not the action of the Commission been in some degree clogged by its constitution, that constitution being almost exclusively episcopal?—I think that since the Act under which the Estates Commissioners were appointed, the lay element has quite preponderated in the working of that Commission.

2728. The Estates Committee form a part only of the Commission, and are responsible only to the Commission?—That is so, but the working of the Commission really is in the Estates Committee.

2729. But the Estates Committee have no distinct responsibility beyond the Commission?—No, they have only a distinct responsibility with regard to the Commission; upon those matters which the Commission refer to them they have a distinct responsibility conferred upon them by Act of Parliament with regard to the estates; but with regard to the general matters of the Commission, it is under a clause in the Act of Parliament, which empowers the Commissioners to refer matters to them; then that comes back to the Commissioners upon report.

2730. Therefore the Estates' Committee have no distinct responsibility?—No, except as to the management of the estates. You are aware that two members of the Estates Committee must be present at every general meeting.

2731. But they have no responsibility distinct from the Commission?—No.

2732. Has it not been practically found that in order to the establishment of a regulated system of business in departments, it is necessary that the head of each department should be personally responsible?—I think it is very advisable that the head of each department should be responsible.

2733. That is not the case with the chairman of the Estates' Committee?—No.

2734. You have stated that the clergy are represented in the Commission by the bishops?—I think that what I said was that I cannot conceive any way in which you can obtain a representation of the claims, and wants, and opinions, and feelings of the clergy so well as through the bishops of their different dioceses.

2735. Is it not a fact that in a body constituted as the Commission is, the personal character of the bishop must have great influence in the decisions of the Commission?—Practically, I have never seen that.

2736. But is it not in the nature of the thing that where a certain number of persons are collected, the man of the greatest ability will command the rest, and that, therefore, the necessities of those whom he represents will obtain greater attention than the necessities of others?—As an answer to an abstract proposition, I should say yes.

2737. Is that abstract proposition inapplicable to the constitution and action of the Ecclesiastical Commission?—I think that it is inapplicable if I have never observed, since I have been a Commissioner, that the peculiar views (for that is what I suppose you allude to) entertained by any bishop have had an influence upon the Commission; I have never observed it.

2738. But I understand that you contemplate the revival of the action of the Chapters, constituting in themselves a representation of the Church in the various localities to which they are attached?—No; I simply contemplate the restoration of the estates to the Chapters when those estates have been put into a good state.

2739. But you contemplate some advantage from that restoration?—I think that the Chapters will be exactly in the same position as they are now, with this exception: that instead of their estates being estates let out upon renewable leases, their estates will be estates at rack rent.

2740. But you also stated that you thought that some further duties might be attached to these Chapters?—Yes. I have stated as my individual opinion, that I think that further duties might advantageously be attached to the Chapters,

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and I can mention several duties which I think might be attached to them advantageously.

2741. Would you not contemplate among those duties that the Chapters should act as councils to the bishops in the administration of their several dioceses?—That is a very large question; but I have no hesitation in answering it, because I have thought of it a good deal; I certainly have always thought that it would be an advisable thing to do so.

2742. Then you contemplate the possibility of a revival of the bishop's jurisdiction through his Courts connected with the Chapter?—It is a little beyond the immediate purpose of this Committee, but it is so important a subject, that I do not hesitate to say that, in my own opinion, one of the best modes of providing for what is called Church discipline, would be by acting through the Chapters as a council to the bishops.

2743. According to the ancient constitution of the Church, the Diocesan Court would be held at the cathedral town, if not in connexion with the cathedral Chapter?—Yes.

2744. With a view, therefore, to a revival of these establishments, on the part of the Church, it is desirable that the Ecclesiastical Commission should terminate its labours so far as to be able to restore the estates which, in your opinion, should belong to the Chapters?—Yes.

2745. Therefore, I understand your opinion to be that the Ecclesiastical Commission as at present invested, not only with powers over property in the distribution of that property, but practically with reference to discipline, should bring its labours to a close?—The Ecclesiastical Commission has no power with regard to discipline at all, and I do not contemplate its ever having any; but with regard to bringing the labours of the Commission to a close, I think I have explained before, that I think the chief labours of the Commission, in dealing with the property, and putting the property into a really good condition, by getting rid of renewable leases, and the labours of the Commission in restoring estates to the Bishops according to their statutory incomes, and the labours of the Commission in commuting the estates of the Chapters, and restoring estates to the Chapters, to meet all the requirements of those bodies, will take, and must take, a very long time before they can be closed; and I, therefore, do not think that you can bring the labours of the Commission to a close until those great objects are accomplished; the main purpose of all the work of the Commission being, that, in going through those different processes, they shall realise for their augmentation of the smaller livings a much larger amount of money than can be obtained in any other way.

2746. Your answer has reference to the property?—Yes.

2747. And I understood from your answer that the discipline of the Church was not affected by the existence of the Commission?—I do not think that we have anything to do with the discipline of the Church.

2748. Indirectly, has not the House of Commons an influence upon the administration of the affairs of this country?—The House of Commons, of course, as one of the Houses of Parliament, has very great power over anything which it may choose to pass into a law.

2749. But, even beyond the law, does not it exercise a powerful influence upon the administration of the country?—Yes; certainly.

2750. Is it not probable, therefore, that the Ecclesiastical Commission has the same effect upon the administration of the Church?—I do not think that it has.

2751. You would not be prepared to deny that it has?—If you ask me my individual opinion, I should certainly say that I do not think that it has.

2752. Then, in your opinion, the concentration of the authorities of the Church, and the disposal of the revenues of the Church in the Ecclesiastical Commission, have no effect upon the administration of the Church?—No; I do not think that they have any at all.

2753. But your opinion is, that it would be for the advantage of the Church that the property of the Church should be improved by conversions of leaseholds into realty, and that, when improved, that realty should be again practically vested in the Chapters, furnishing a means of local government to the Church?—That is exactly what I think. You, as well as the Chairman, have asked me several questions as to whether I thought that the Chapters might usefully have some powers conferred upon them which they do not now possess, and some means of usefulness which they do not now exercise. Perhaps the best answer which I can give to that, as my own individual opinion, is, that when the Cathedral Commission was issued, it was drawn up by myself, and the whole of those Commissioners were appointed at my recommendation, and the words of that Commission will show you what I really meant better than any words, perhaps, which I can offer to you now, because they were written after much deliberation.

2754. Which Commission is that? — The Cathedral Commission in 1852-53. That Commission was in this form; the duties which the Commissioners were to exercise were these: "To inquire into the state and condition of the several cathedral and collegiate churches in England and Wales, and into the duties of the members and ministers thereof, and other matters connected therewith, with a view to the suggestion of such measures as (regard being had to the purposes for which such cathedral and collegiate churches were originally founded) may render the same more efficient and useful in promoting and extending the means of public worship and religious education, and in enforcing ecclesiastical discipline in the several dioceses in which they are situate, and also (where occasion may seem to require) with a view to the suggestion of such measures as may make the said cathedral and collegiate churches and the revenues thereof, available in aid of the erection of new sees, or of other arrangements for the discharge of episcopal duties." Those words contain my opinion as to what I think you might do with the Chapters usefully hereafter.

2755. And with a view to the accomplishment of those objects, it is desirable that the operations of the Ecclesiastical Commission upon the property which should be transferred to these Chapters should be brought to a close?—I think that you cannot bring them to a close till you have altered the whole state of the property, and I think that then will be the time when you will have to consider how much of those duties you can transfer to the Chapters, and how much of their property is still to be available, according to present legislative measures, for the augmentation of the smaller livings of the country.

2756. During

2756. During what period do you think that this state of transition under the operation of the Commission should be allowed to exist?—I think that you will not have turned the renewable leaseholds into a rack-rent tenure under 20 years from this time, and therefore I contemplate that the labours of the Commission in that respect only must last for that period; and I think also, that the commutation of the Chapter estates will not be completed before that period has elapsed; although I am told that half the time might be sufficient for the conversion of the leasehold property.

2757. If, therefore, any improvement is needed in the constitution of the Commission, Parliament should act with respect to a period such as you have assigned?—No, I think not; I think that they had better not extend the powers of the Commission for more than five years at a time.

2758. You say that you think that the Commission will not be able to transfer this property for 20 years?—Pardon me, I never said that; I think that they will be constantly re-transferring property both to the bishops and to the Chapters; I said that I thought that all the transactions would not be completed under a period of 20 years.

2759. You therefore contemplate the existence of the Commission for 20 years?—Yes; I think that it will exist for that period.

2760. If, therefore, any improvement is required in the constitution of the Commission, Parliament ought to consider that the Commission is likely to last for 20 years?—I think so.

2761. I have gathered from your evidence generally, that although from circumstances to which you have alluded, provision for the most destitute populations has not until lately been undertaken by the Commission, that is a subject which now demands the primary attention of the Commissioners?—I think so.

2762. Is not the fact that the Commissioners did not commence that part of their labour before the last few years, so fully as they have done since, the reason of the great discontent which has been expressed against their operations?—I think that the great discontent arose from this; that in the year 1843, the Peel districts were founded by borrowing so large a sum of money of Queen Anne's Bounty, as anticipated all the growing revenues of the Commission for so many years, that the Commissioners were not able to make any grants for 12 years from that time, that is to say; until the year 1855, they had no surplus income, and then they had only 5,000 *l.* for that year, they had 18,000 *l.* for the next year, and 57,000 *l.* for the third year. I think that since the time when they have been making those grants, the dissatisfaction has gone on decreasing in proportion to the grants which they have been enabled to make, and that in making those grants, they have attended to the wants of the larger populations quite as much as they have attended to the wants of the smaller parishes.

2763. *Chairman.*] Did not Sir Robert Peel bring in his Act, in 1843, in consequence of the general dissatisfaction of the public at the mode in which the Commissioners had distributed their grants?—That may be possible; I was not in Parliament at that time; but it ought always to be borne in mind, when you talk of the dissatisfaction of the public, that the dissatisfaction may have been groundless, or may have been founded on good reasons. The dissatisfaction was founded upon this, that until all these great dealings with property had taken place, and property was put upon such a footing that you had the means to satisfy to a certain extent the wants of the Church, dissatisfaction, of course, would gain ground.

2764. Did not the dissatisfaction, in 1843, arise from the disappointment of the public at the small amount which was given out of the funds of the Church for the relief of the destitute populations, while a quarter of a million was expended on the bishops' palaces?—I think that a good deal of dissatisfaction arose upon that account, and perhaps justly.

2765. Mr. *Newdegate.*] I understand from the general tenour of your evidence, that in consequence of the great increase of the property at the command of the Commissioners, and also in consequence of the operations under Sir Robert Peel's Act having virtually come to a stand-still, the Commission is now entering upon a new phase of its duties?—I should say that from the year 1855 it has entered upon a new phase of its duties.

2766. And contemplating, as you do, the continuance of the Commission for 20 years, the time has now arrived when, if Parliament has any further directions to give to the Commission, those directions should be embodied in the form of law?—Certainly. But whether the Commission lasts 20 years or 10 years, I should make the same remark. I think that you had better improve it, if you can.

2767. And Parliament having given specific directions to the Commission for the further recognition of local claims, is it not your opinion that Parliament should give such directions to the Commission as would insure increased attention being now given to the necessities of the most populous and destitute districts?—I do not think that the Commissioners want any directions upon that point, for I think that the whole inclination of their minds undoubtedly is directed to increasing the relief of those larger populations.

2768. But in one part of your evidence you stated that the minds of the clergy would not have been satisfied unless the requirements of the poor clergy in the agricultural districts, and in those districts in which the local claims had operation had been first recognised?—I think that I never said "first recognised;" I think that I said that they should be considered, as well as the claims of the larger parishes.

2769. But, practically, you stated that they had been considered first?—I do not admit that in the least degree, and I think that if you look through the grants which have been given since the year 1855, beginning with the grant of 5,000 *l.* a year, and going on to 100,000 *l.* in the course of the year, you will find that the larger parishes have, in every one of those years, got the larger portion of the grants, that is my own belief.

2770. I think that a Committee of the House of Commons was contemplated in the year 1855, and appointed in 1856?—I believe so.

2771. Therefore, the action of the House of Commons upon the Commission was that which directed the attention of the Committee to the local claims; and my question is this, whether as

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Parliament has considered these local claims, it would not be well that Parliament should also consider, and give directions for meeting the claims of the populous and destitute districts?—I should be glad to know what those directions are before I can answer that question.

2772. One of those directions would be rendering it a duty of the Commission to obtain a list of the most destitute places, and of the circumstances connected with their destitution?—I think I have answered that question already, by saying that I think it would be very advisable to have such a list as that.

2773. That is one point in which you think the action of Parliament might be usefully employed?—Yes.

2774. I think you stated also that you thought it desirable that there should be persons connected with the Commission who had seats in the House of Commons?—I have not stated that at all; I do not think that the question has been asked me.

2775. Is not that your opinion?—I think that with all these public departments, unless you have somebody to represent them in the House of Commons, there is no safety with value for the complaints which may be made against them.

2776. In short you think it is desirable that the Commission should be practically represented in the House of Commons?—I think it very desirable.

2777. In order to reconcile the action of the Legislature with the action of the Commissioners?—In order that the Legislature may be satisfied that the Commissioners are discharging their duty according to the trusts which the Legislature have confided to them.

2778. Mr. Alderman *Copeland.*] I understood distinctly from you that it was the intention of the Commissioners to make no renewal of any lease?—I do not think that I went so far as that; I think they ought not to make renewals of leases.

2779. If I understand you correctly, you said that the commission which is paid to the receiver is 4 per cent. upon land, and 5 per cent. upon tithe rent-charges?—No; I think it is 5 per cent. upon rents of reversions.

2780. What is it upon ground rents?—I include those in the rents of the reversions; I am told that in certain cases it has been reduced to $2\frac{1}{2}$ per cent.

2781. Does that refer to the Paddington estate?—I do not know; we have not the Paddington estate; it is not vested in the Commissioners; we do not collect it.

2782. You have stated, I think very distinctly, that it is your opinion that another paid Commissioner should be appointed?—Yes.

2783. Do you not think that a body similar to that of the Charity Commissioners and the Inclosure Commissioners, where the Commissioners are in daily attendance, would be advantageous if such were appointed to transact the business of the Ecclesiastical Commission?—I think that one Commissioner ought to attend almost every day; but if you mean that you would try to assimilate the Ecclesiastical Commission to those two bodies which you have mentioned, namely, the Enclosure Commission and the Charity Commission, which consist of three Commissioners without any other Board, I do not think that it would give satisfaction to the great body of clergymen if it were so.

2784. I will not confine the number of Commissioners to three, but I mean an extended commission, similar to the Enclosure Commission and the Charity Commission, who are in constant attendance?—I think, as I have said before, that those who wish to apply on any matter connected with the Commission, ought to be sure of obtaining a Commissioner to whom they can make the application, but I think that in the graver cases it is much better as it is in public departments, that the application should come in requesting an interview with the Commissioners, who should sit together, and hear any complaints which parties may have to make, and I do not think that we have ever refused it whenever it has been applied for.

2785. Considering the vast funds which the Ecclesiastical Commissioners have, compared with either the Charity Commissioners, or the Enclosure Commissioners, do you not think that five Commissioners at least are requisite?—I must give to that question the answer which I gave in 1856, when I was against a third paid Commissioner; I think that if you increased the expenses of the Commission, you would have had people complain that you were taking so much a year away from the common fund.

2786. Is it not the fact, that your receivers appoint sub-receivers for the rental?—Yes.

2787. Why should the Commissioners pay 4 per cent., when the receiver appoints a sub-agent?—I have a strong suspicion that if we committed it to a good many local agents we should pay more than we pay now.

2788. Have you heard the evidence which has been given by the Registrar of the Corporation of the Sons of the Clergy, and the evidence from Christ's Hospital, where it is shown that they collect their rents for about 2 per cent?—All I can say is that if you go to a great many estates, you will find that for the collection of rents much is paid more than we pay.

2789. That may be so, but not in the cases to which I have adverted, of Christ's Hospital, and the Corporation of the Sons of the Clergy?—I looked into one of those cases on Saturday, which had been put in evidence here in the Appendix; and I was struck at the large proportion of outgoings to the small proportion of receipts in that case, much larger than our own.

2790. Was not that for the reparation of the estates; was not that the cause of the outgoing?—There is not a detailed account of those outgoings; it is only generally stated what the outgoings were, what the total income of the estate was, and what the available income was for the purposes of the charity.

2791. Is it generally understood by the leaseholders, that the Commissioners are determined not to renew the leases?—I think that it is their duty not to renew the leases.

2792. But do the leaseholders generally understand that?—I have every reason to believe so.

2793. Do you not think that if greater publicity was given to that fact it might very much facilitate the Commission in their operations?—You have only to look at our Reports every year, and you will see by the number of transactions that they are perfectly alive to the way in which they can do it, either by their buying of us our reversionary

sionary interest or by buying of them their leasehold interest; only having regard to this, that there are certain cases where it is necessary for us to keep the estates, and where therefore we cannot sell to them, because they will be wanted either for a bishop's estate to lie contiguous and well together, or for a chapter estate for the same reason.

2794. Mr. *Kinnaird.*] Is it not at present the practice that one of the Commissioners is in daily attendance?—You may say that one of the Commissioners is almost in daily attendance. I would not say absolutely in daily attendance.

2795. And I believe that all letters of importance though formally signed by the Secretary are initialed by the Commissioners, or one of them?—Every one of them.

2796. So that, practically, the Commissioners are responsible?—I think that if there is any fault to find with the Commission we are the responsible parties and are to blame.

2797. Sir *William Heathcote.*] With regard to the mode of augmentation of benefices, I understand you to say that it is done in two ways, either by giving permanently an additional income, or by giving a capital sum which is to be invested for the benefit of the living?—Yes.

2798. In the first case of the additional income it is a permanent diminution of your surplus?—No doubt.

2799. In the case of the capital sum it is only an application of one year's surplus?—That is quite true.

2800. In what form is it invested for the benefit of the living to which it is to be applied; is the sum which you give to meet a benefaction actually invested, or is credit given in your book to an amount of income representing the income of that sum?—The last is the truth; it is earmarked in our books; it is not put as to a trustees' account in the Bank of England, for instance, for a particular living. That is part of Mr. Yool's duty, namely, to see that all these different trust accounts have the sums properly appropriated to them in our books; and as long as we have in our hands assets much more than sufficient to answer all the trusts upon which those capital sums are held, however invested, so long, I conceive, we are discharging our duties as trustees to those livings.

2801. But as a matter of fact, is the 100,000 *l.*, or whatever the sum may be in a given year, which is advanced to meet benefactions, invested somehow or other?—No, not as a separate and distinct investment.

2802. But is it added to your capital?—Yes.

2803. It is not merely the credit given against your actual income in any case?—No, it is a portion of our capital.

2804. And it is really carried on to the addition of capital?—Down to this year it has been so.

2805. *Chairman.*] Will you put in a balance sheet, made out in a similar form to those which have been given during the last six years, showing the position of the Commissioners with respect to the funds under their control on the 31st of October 1856?—Yes, it shall be procured from the office.

2806. Mr. *E. P. Bouverie.*] You have been Secretary of State?—Yes.

2807. With regard to the superintendence of the ordinary administrative business, which is transacted in the office of the Ecclesiastical Commission, is that superintendence as given by the Commissioners quite as close as that of a Secretary of State for the Secretary of State's business in that department?—I should say very nearly as close. I should say not quite so close, because in point of fact in the Secretary of State's office almost all the letters come from every one of the departments in a box in the morning, and you give all your instructions upon them before the answers to those letters are written. In most cases the instructions are given in the office of the Ecclesiastical Commissioners just in the same way, but there are a great variety of letters which are merely letters of common form and ordinary matters of business, and I do not think that those do come before us in the same way as perhaps they would at the Home Office. That is the only distinction which I should draw.

2808. *Chairman.*] I gather from what you have said that you think it the duty of the Ecclesiastical Commissioners to give a general superintendence to the business?—Yes.

2809. Mr. *Newdegate.*] I will suppose a case in which 1,000 *l.* is tendered for increasing the endowment of some living, and it is met by a corresponding sum from the Commissioners, that endowment being effected, in whom does that endowment rest?—That is a portion of our general funds vested in the Commissioners, but carried in the books, as you will see by these accounts, to the benefices augmented and endorsed capital account.

2810. Has any list of those vested benefactions ever been furnished to Parliament?—Yes; a list of all the capital sums held by the Commissioners on behalf of livings on the 31st of October last is given in pages 28-32 in the last General Report from the Commissioners.

2811. Therefore, although the funds thus applied out of income by the Commissioners appear as annual expenses, they are, in fact, investments?—No, I could not say that.

2812. Is not the fund thus applied in aid of benefactions, and invested, taken out of the current income of the Commission?—Down to this year, I believe, it has been so; whether it will be continued so or not will be a very grave question.

2813. There therefore is a change in the action of the Commissioners in that respect?—No, I do not think that there has been any change.

2814. Why have you used the words, "down to this year"?—I will tell you what I meant by that: all these sums have been what I call capitalised; they have been given out of income which we have had to meet benefactions. It may be a very grave and serious question hereafter, whether that is the best form of making the grants, because it is quite clear that the capital sum which you give to meet capital benefactions, only really represents an income of so many thousands a year. For instance, if we give 100,000 *l.* to meet 100,000 benefactions, all that we are really charging the Commissioners with is a portion of their revenue arising from their different investments, amounting, we will say, to 3,000 *l.* or 4,000 *l.* a year. Whether it is an advisable thing to continue that in the form of appropriating the capital to those different livings to which the grants are made, or whether it would not be better hereafter to make the augmentation in the form of

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giving so much annual grant to meet so much annual grant is a very serious question, and one which will have to be considered.

2815. The difference being this, that in the one case, the investment being formally appropriated to the living, becomes positive endowment, and in the other case the clergyman becomes, in fact, a stipendiary of the Commission?—He is just in the same way a stipendiary of the Commission, if you choose to use that phrase, regarding him; there really is no difference in that respect.

2816. In the case of these investments, does not the property thus created become localised, and, therefore, made immediately the property of the living and of the incumbent?—You are right to a certain extent; it becomes localised in all those cases where we have actually given them money for building parsonage houses.

2817. My question applies to endowments?—They have not become localised, because they are part of our general capital.

2818. You still consider that the capital thus created in various localities remains, in fact, in the possession of the Commission?—Yes; upon trust for those livings.

2819. *Chairman.*] Where you grant perpetual annuities on your property, you do not put by a certain portion of that property to answer those annuities?—No.

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Ecclesiastical Commissioners for England.—Costs paid to Solicitors in respect of Conveyances to the Commissioners under the Church Building Acts, of Land for Churches, Parsonages, Burial Grounds, &c., from the Termination of the Church Building Commission on 1st January 1857 to 1st November 1862 - - - - - - - - - - 198

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APPENDIX.

Appendix, No. 1.

App. No. 1.

COPY of LETTER sent by *H. Seymour*, Esq., to the Lord Chief Justice of England, Lord Chief Justice Common Pleas, Lord Chief Baron, and Judge of Admiralty Court.

My Lord, House of Commons, 5 June 1863.

I AM desired by the Committee of the House of Commons on the Ecclesiastical Commission, of which I am chairman, to ask your opinion as to the constitution of that Commission, of which you are a member, and especially as to whether you consider that the judges, who are at present members of the Commission, should continue to be so.

I have, &c.
(signed) *Henry Seymour.*

The Lord Chief Justice of the Court of Queen's Bench to *H. D. Seymour*, Esq., M.P.

Court of Queen's Bench, Westminster Hall,
6 June 1863.

Sir,

I HAVE the honour to acknowledge the receipt of your letter, desiring to know, on behalf of the Committee of the House of Commons on the Ecclesiastical Commission, my opinion as to the constitution of that Commission, more especially as to whether the judges, who are at present members of the Commission, should continue to be so.

Having understood that similar letters had been addressed by you to the Lord Chief Justice of the Common Pleas and the Lord Chief Baron, I thought it desirable that the subject of your letters should be considered and discussed by us in common. I have therefore had an interview with the Lord Chief Justice Erle, and the Lord Chief Baron, and I am charged by them to convey to you their view in conjunction with my own.

We are unhesitatingly of opinion that we ought not to be members of the Commission. Our time is so entirely engrossed by our judicial duties, that our attendance on the Commission is altogether impossible. No judge ever attends, or can attend, the meetings of the Commission.

If, therefore, we are placed on the Commission from any belief that any advantage will arise from our assistance or co-operation in the deliberations and proceedings of the Commission, it is plain that such a notion is altogether delusive.

Besides this, we entertain, what every one must feel to be a natural reluctance to be thought responsible for the acts of a body, whatever respect we may have for it, in the proceedings of which we are unable to take any part.

We therefore strongly recommend that our names should be omitted from the Commission.

I have, &c.
(signed) *A. E. Cockburn.*

Henry Danby Seymour, Esq., M.P.

The Judge of the Admiralty Court to *H. D. Seymour*, Esq., M.P.

Eaton-place, 8 June 1863.

Sir,

I BEG leave to acknowledge the receipt of a letter signed by you as Chairman of the Committee of the House of Commons on the Ecclesiastical Commission.

It is my wish, as well as my duty, to afford any information in my power, but I have great difficulty in answering the question as to the constitution of that Commission. My judicial duties prevent me from attending save on a very few particular occasions; the ordinary business is transacted principally by the bishops, and I am not prepared to say, considering the nature of the business, that any other system could be satisfactorily substituted.

With respect to the continuance of judges as members, I never remember to have seen a judge attend; I believe that I, as an ecclesiastical judge, am the only one, and, as I have said, I am present very seldom.

It appears to me, therefore, that it is of no practical importance whether judges are members of the Commission or not.

If I have in any respect misapprehended the purport of the question, I shall be happy to afford any explanation.

I have, &c.
(signed) *S. Lushington.*

Appendix, No. 2.

Duties and Emoluments of Lay Vicars and

Cathedral or Church.	No. of Lay Vicars.	Present Stipends and Emoluments.	Duties.	Houses, and, if any, their present Condition.	Expense of Surplices and Washing borne by.
Westminster	12	Vary from 90 *l.* to 118 *l.* Average about 105 *l.* 15 *l.* extra for Sundays during six months	Two services daily, for six alternate months, and all the Sundays.	1 only, but all entitled.	Lay vicars
Carlisle	8	Vary from 25 *l.* to 50 *l.* Average 37 *l.* 10 *s.*	Two services daily	None	Found, but washed at own expense.
Bristol	6, and 2 supernumeraries.	2 seniors, 41 *l.* 10 *s.*; 4 juniors, 40 *l.* 1 supernumerary, 40 *l.* The other, 20 *l.* Some trifling extras.	Two services daily	None	Lay clerks
Ely	8	Average 7 years, 69 *l.* 18 *s.* 9 *d.* 1 lay clerk, keeper of the clock, 6 *l.* Another Barbitonor, 10 *l.* Another copyist, 10 *l.*	Two services daily		Lay clerks
Chester	6	Average, 70 *l.* 12 *s.* 1 lay clerk, master of the boys, 70 *l.* and a house, for which he pays 10 *l.* rent.	Two services daily	None, except the master of the boys.	Lay clerks
Peterborough	8, and 4 supernumeraries.	60 *l.* Supernumeraries vary—average 15 *l.*	Two services daily, except supernumeraries.	None	Lay clerks
Windsor	12	24 *l.*, and 3 *s.*, attending service twice daily. 1 *l.* 7 *s.*, in lieu of dining with the canon in residence.	Two services daily	Generally ill constructed and badly ventilated, unfit for residence.	Lay clerks
Manchester	4	46 *l.* 10 *s.*, and 1 *s.* for each service	Two services daily	None	Lay clerks
Salisbury	7, one being organist. 1 supernumerary on Sundays.	73 *l.*	Two services daily	Small houses, value 10 *l.* per annum.	Lay vicars
Gloucester	6, and 1 supernumerary.	2 on the old system, 40 *l.* each, the others on the new. Average 64 *l.* 12 *s.* each.	Two services daily	None	Lay vicars
Chichester	6	60 *l.* each	Two services daily	None	Lay vicars
York Minster	10	From 60 *l.* to 85 *l.*	Two services daily, and rehearsals. Liable to dismissal on 3 months' notice.	None	Found by dean and chapter; washed by clerks.
Christchurch, Oxford	8	About 18 *l.* and a gratuity of 10 *l.* at Christmas.	Two services daily	None	Lay vicars
Lincoln	6	70 *l.*, and about 5 *l.* from leaseholders to the seniors.	Two services daily	None	Lay vicars
Canterbury	12	about 79 *l.* 15 *s.*	Two services daily	None	Lay vicars
Hereford	6	55 *l.*	Two services daily	None	Dean and chapter.
Worcester	8	70 *l.*	Two services daily	None	Lay vicars
Southwell	4	50 *l.*	Two services daily	None	Lay vicars
Norwich	8	Average 48 *l.* 4 *s.*	Two services daily	Three seniors have houses; the remaining 5, 12 *l.* in lieu of a house.	Lay vicars
Rochester	6	50 *l.*, and a Gratuity of 50 *l.* between them.	Two services daily	One, the Schoolmaster. Senior lay clerk.	Lay clerks
Lichfield	7	A corporation	Two services daily		
Winchester	16	10 from 37 *l.* to 73 *l.* 18 *s.* 6, 5 *l.* a-year	Daily services		
Bangor	6	From 25 *l.* to 30 *l.*	Daily services		
Wells	7	Average 80 *l.*	Daily services		
Exeter	12 4 priests 8 laymen 6 probationers	Average: Priests, 200 *l.* Laymen, 80 *l.* Probationers: 4 Seniors, 40 *l.*; 2 Juniors, 15 *l.*	Daily services		
Ripon	6	35 *l.*, and 1 *l.* for fees Singing Master, 10 *l.* extra	Daily services		
Durham	10	Average was about 115 *l.* Has recently been increased upon petition to about 140 *l.*	Two services daily		

Note.—The first 18 taken from Returns made,—the

Appendix, No. 2.

...ARS CHORAL of Cathedrals and Collegiate Churches.

...ther Fined for ...ce, and to what ...t, and to whom ...e Fines go.	No. of Chorister Boys.	Stipends, Including Guinea at Easter.	Duties.	Fines, and their disposal.	Whether Boarded or Lodged.	If Educated, and how.
...ach time - - ...an and chapter.	12, and 4 probationers.	Vary from 9 *l.* 1 *s.* to 14 *l.* 14 *s.* - Find and wash their own surplices. The probationers receive nothing.	Two services and practice daily.	- -	Neither - -	Very indifferently by one of the sacrists.
...es; no absence ...wed.	10 - - -	8 vary from 3 *l.* to 7 *l.* 7 *s.* each - 2 nil - - - - - -	Two services daily One hour and a half practice 6 days a week.	- -	Neither - -	A scrambling education at the Cathedral grammar school.
... *d.* divided be... ...en themselves.	8, and 2 supernumeraries.	Choristers, 4 *l.* 10 *s.* - - - Supernumeraries, nothing.	Two services daily	- -	Neither - -	Educated by a minor canon; find their own books.
...each, divided ...ng the lay clerks.	8, and 4 extra -	4 *l.* each, and 8 *l.* divided between the 8. The extra boys receive an education only.	Two services daily	- -	Neither - -	Good education.
... day, 2 *s.* 6 *d.*; ...le service, 1 *s.* 6 *d.*	8 choristers, 4 probationers, 2 supernumeraries.	From 1 *l.* to 11 *l.* - - -	Two services daily, practice daily.	- -	Neither - -	Educated by a lay clerk.
...sence from ser... ... or rehearsal; ...te, 6 *d.*	12, and 4 supernumeraries.	Vary from 4 *l.* to 12 *l.* - -	Two services and practice daily.	Average, 6 *d.*	Neither -	At the Grammar School.
...t whole day, ...; 1 service, 2 *s.* ... from illness, ... 6 *d.* per day. ...nd Chapter.	10 - - -	Nil - - - - - -	Two services and practice daily.	None -	Boarded and lodged.	Educated indifferently.
... absence above ...lays.	10 - - -	4 only on the foundation, 15 *l.* each.	Twice daily -	Small fines	Neither - -	Educated at the National school.
...; not allowed to ...absent without ...e.	10, and 2 supernumeraries.	None - - - - -	Twice daily -	None -	Boarded and lodged.	Cathedral school, by the master.
... 2 *s.* 6 *d.*; new, ...6 *d.* each. ...and chapter.	8, and 2 supernumeraries.	4 seniors, 10 *l.* each - - - 4 juniors, 8 *l.* each. 2 supernumeraries, 2 *l.* 10 *s.* each. 5 *l.* put aside on entering; paid to boy on leaving.	Twice daily -	None -	Neither, but 10 *l.* allowed for each when boarded with master of school.	At the King's School. Except books.
- - -	10 - - -	From 2 *l.* to 8 *l.* - - - - A gratuity on leaving for good behaviour, 10 *l.*	Twice daily -	None -	Neither - -	Indifferent education.
- - -	14 - - -	4 *l.* to 12 *l.*, and 1 guinea at Christmas.	Two services daily; rehearsals every day.	None -	Neither - -	By a vicar choral. Common English education.
... *l.* each - ...nown to whom ...ent with leave or ...ough sickness, ...6 *d.* each service, ... guinea per week; if without leave, ...5 *d.* each service, or 35 *s.* per week. ...and Chapter.	8, and 6 Probationers.	About 38 *l.* to choristers - - Probationers nothing.	Two services daily	None -	Neither - -	A good education.
	10, and 6 Probationers.	1 *l.* 8 *s.* - - - - -	Two services daily and practice.	No fines -	Choristers boarded and lodged, but not the probationers.	Well educated; 10 *l.* given to apprentice on leaving.
...day; 2 *s.* half a ... ...ed and form a ... fund.	10, and 4 supernumeraries.	18 *l.* per annum amongst 10 - Supernumeraries nothing. Cap and gown found.	Two services daily and practice.	None -	Neither - -	A good education. Books found them.
...*l.* each time - ...and chapter.	8, and 4 probationers.	10 *l.* - - - - -	Two services daily and practice.	None -	Neither - -	Cathedral Grammar School.
- - -	10 choristers and 4 supernumeraries	Choristers 10 *l.* each - - - Supernumeraries nothing.	Two services daily and practice.	None -	Neither - -	Cathedral Foundation School.
- - -	6 - - -	From 5 *l.* to 6 *l.* 5 *s.*, and gratuity of 5 *l.* when voice breaks.	Twice daily -	None -	Neither - -	Plain English Education.
- -	10 - - -	8 at 10 *l.*; 2 at 5 *l.*; 2 Probationers 2 *l.* each; 10 *l.* annually divided, and 10 *l.* on leaving.	Twice daily -	- -	- - -	Plain English Education.
- -	8 - - - 4 probationers -	84 *l.* 13 *s.* 4 *d.* a-year divided - 5 *l.* each.	Two daily services	- -	Neither - -	Choristers' School.
- -	6, and 4 probationers.	7 *l.* to 20 *l.*, and apprenticed on leaving.	Two daily services	- -	- - -	Free education.
- -	8, and two supernumeraries.	4 *l.* a-year and 2 suits of clothes - 30 *l.* apprentice fee.	Daily services -	- -	Neither - -	Good education.
- -	10 - - -	6 *l.* to 8 *l.* - - - - -	Daily services -	- -	Neither - -	None.
- -	8 - - -	4 *l.* to 10 *l.* - - - -	Daily services -	- -	Neither - -	Choristers' school
- -	10 - - -	13 *l* 10 *s.*, and clothing - -	Daily services -	- -	Neither - -	Choristers' school
- -	8 - - -	2 at 7 *l.*; 2 at 5 *l.*; 4 at 4 *l.* -	Daily services -	- -	Neither - -	No school.
- -	- - - -	16 *s.* per annum fees.				
- -	10 - - -	17 *l.* under, and 27 *l.* over, 12 years of age. 20 *l.* apprentice fee.	Daily services -	- -	Neither - -	At choristers' school, and assistance towards a classical education.

...s from the Report of the Cathedral Commission.

Appendix, No. 3.

PAPER delivered in by the Rev. *Thomas Gott Livingston*, M. A., 12 May 1863.

A CORRECT COPY of the PAY-BOOK of CARLISLE CATHEDRAL, as used on the Vigil of St. John Baptist, Midsummer, 1862.

	£.	s.	d.
The Rev. Thos. C. Durham, M.A., lecturer of St. Cuthbert's.	30	–	–
(In every instance following, after this General Statement, the stipend is divided into four quarterly payments; viz., Nativity, Annunciation, Vigil of St. John Baptist, and Michaelmas; against each of these a receipt stamp is placed, which the receiver defaces as he receives every quarter.)			
Rev. T. C. Durham, M.A., schoolmaster	20	–	–
Additional payment	9	–	–
	29	–	–
Rev. W. Rees, M.A., minor canon	3	10	8
Aditional salary	32	2	8
Curate of St. Mary	6	–	–
Sacrist	1	–	–
	42	13	4
Rev. Thomas Gott Livingston, M.A., minor canon.	150	–	–
Rev. William Henry Hewett, M.A., minor canon	150	–	–
And precentor	1	–	–
	151	–	–
Henry Edmond Ford, organist, and master of the choristers.	5	10	8
Additional salary	94	9	4
	100	–	–
Thomas Harris, subsacrist	2	16	8
Additional salary as singing man	23	4	4
	26	1	–
John D. Buttifant, subsacrist	2	16	8
Additional salary as singing man	48	4	4
	51	1	–

	£.	s.	d.
Lewis Jones, lay clerk	2	19	
Additional salary as singing man	27	–	
	30	–	–
William Metcalfe, lay clerk	2	19	
Additional salary as singing man	47	–	
	50	–	–
James Naylor, lay clerk	2	19	
Additional salary as singing man	47	–	
	50	–	–
Thomas Matthews, lay clerk	2	19	
Additional salary as singing man	32	–	
	35	–	–
George Webster, deacon	2	10	
Additional salary as singing man	47	10	
	50	–	–
John Scott, junior, sub-deacon	2	10	
Additional salary as singing man	7	10	
	10	–	–
James Brown, chorister	–	15	
Additional salary	6	12	
	7	7	–
William Hodgson, chorister	–	15	
Additional salary	6	12	
	7	7	–
George F. Naylor, chorister	–	15	
Additional salary	5	11	
	6	6	–

	£.	s.	d.
obinson, chorister	–	15	–
dditional salary	5	11	–
	6	6	–
A. Stoker, chorister	–	15	–
dditional salary	4	10	–
	5	5	–
arters, chorister	–	15	–
dditional salary	4	10	–
	5	5	–
Rotherham, probationary chorister	3	–	–
earson, probationary chorister	3	–	–
wo other boys, termed supernumeraries, ve nothing.)			
lason, verger	2	11	8
lmsman	4	10	–
utler	4	10	–
dditional salary	8	8	4
	20	–	–
Tate, porter and barber	3	16	8
lmsman	4	10	–
dditional salary	3	–	–
	11	6	8
tt, almsman	4	10	–
dditional salary	–	10	–
	5	–	–

	£.	s.	d.
Jeremiah Thompson, almsman	4	10	–
Additional salary	–	10	–
	5	–	–
Lancelot Nicholson, almsman	4	10	–
Additional salary	–	10	–
	5	–	–
James Waller, almsman	4	10	–
Additional salary	–	10	–
	5	–	–
John Thompson, almsman of St. Nicholas	2	–	–
Stephen Smith, almsman of St. Nicholas	2	–	–
Thomas Holliday, almsman of St. Nicholas	2	–	–
John Scott, pensioner (Was formerly a lay clerk, is also almsman. *See* above.)	10	–	–

(This copy was made by me from a pencil memorandum taken by my own hand from the pay-book in the office over the Abbey Gate, July 3d, 1862. *T. G. Livingston*).

Hence there are 29 subordinate members of the Cathedral, four of whom are in Holy Orders. These 29 hold among themselves 42 totally distinct offices.

Total paid by the Dean and Chapter to the rest of the members of the cathedral - £. 915 18 –

Average payment to each annually, 31*l.* 11*s.* 7*d.*; or to each office, 21*l.* 15*s.* 1*d.*

Appendix, No. 4.

PARTICULARS of ESTATES belonging to the VICARS or MINOR CANONS of CHICHESTER CATHEDRAL.

No. of Lease.	Description of Property.	Where situate.	Contents.	Net Annual Value.	Interest of Lessee.	Amount of Quit-rent.
			A. *r.* *p.*	£. *s.* *d.*		£. *s.* *d.*
1	Messuage and garden -	South-street, Chichester -	- - -	37 - -	31 years out of 40 - -	1 - -
2	Messuage and buildings -	- ditto - ditto - -	- - -	20 - -	30 years - ditto - - -	- 3 11
3	Messuage and garden -	North-street, ditto - -	- - -	62 - -	30 years - ditto - - -	- 15 4
4	Messuage - - -	South-street, ditto - -	- - -	15 - -	30 years - ditto - - -	- 10 -
5	Messuage and garden -	- ditto - ditto - -	- - -	17 - -	30 years - ditto - - -	- 6 6
6	Messuage and garden -	- ditto - ditto - -	- - -	13 - -	30 years - ditto - - -	- 4 -
7	Messuage and garden -	- ditto - ditto - -	- - -	17 - -	30 years - ditto - - -	- 5 6
8	5 tenements and garden -	Grey Friars, Chichester -	- - -	28 - -	30 years - ditto - - -	- 12 6
9	Yard and store - -	Tower-street, ditto - -	- - -	12 - -	29 years - ditto - - -	- 8 -
10	Messuage and garden -	South-street, ditto - -	- - -	20 - -	30 years - ditto - - -	1 - 7
11	Messuage, stables, &c. -	- ditto - ditto - -	- - -	46 - -	36 years - ditto - - -	1 13 3
12	Garden ground - -	Rumboldswyke, near Chichester.	- - -	3 - -	3 lives, now aged 22, 18, and 22	- 5 -
13	Garden ground - -	Southgate, Chichester -	- - -	14 - -	27 years out of 40 - - -	- 5 -
14	Land - - - - -	In Tarring, Sussex - - / In Donnington, ditto -	5 3 27 / 0 1 0	9 12 6	3 lives, now aged 56, 25, and 14	- 3 -
15	Stables, coachhouse, and garden.	Sub-deanery, Chichester -	- - -	15 - -	39 years out of 40 - - -	1 - -
16	(Enfranchised).	—	—	—	—	—
17	Buildings and lands -	Stockbridge, near Chichester.	20 0 0	40 - -	3 lives, now aged 59, 39, and 21	4 3 4
18	Land - - - -	Sompting, Sussex - -	12 2 -	15 - -	19 years out of 21 - - -	1 10 -
19	Messuage, brewery, &c. -	Southgate, Chichester -	- - -	44 - -	38 years out of 40 - - -	- 10 -
20	(Enfranchised).	—	—	—	—	—
21	Messuage - - -	Tower-street, Chichester -	- - -	10 - -	39 years out of 40 - - -	- 10 -
22	(Enfranchised).	—	—	—	—	—
23	Stable and building -	Southgate, Chichester -	- - -	33 - -	36 years out of 40 - - -	- 1 -
24 / 25	(Enfranchised).	—	—	—	—	—
26	Tenement and garden -	Canon-lane, Chichester -	- - -	17 - -	35 years out of 40 - - -	- 8 -
27	Tenement and lands -	Oving, Sussex - -	20 3 3	40 - -	3 lives, aged 48, 34, and 17 -	1 10 -
28	(Enfranchised).	—	—	—	—	—
29	Tenement - - -	West-street, Chichester -	- - -	21 5 -	33 years out of 40 - - -	- 8 -
30	Tenement - - -	- ditto - ditto - -	- - -	13 10 -	33 years - ditto - - -	- 4 -
31	Tenement - - -	- ditto - ditto - -	- - -	12 - -	33 years - ditto - - -	- 4 -
32	Messuage and buildings -	South-street, ditto - -	- - -	40 - -	16 years out of 40 - - -	1 6 11
33	Two tenements - -	- ditto - ditto - -	- - -	22 - -	30 years - ditto - - -	- 18 6
34	(Sold to Railway Co.)	—	—	—	—	—
35	Tenement and yard - -	Tower-street, Chichester -	- - -	12 - -	15 years out of 40 - - -	- 10 -
36	Schoolroom - - -	Cathedral-yard, ditto -	- - -	15 - -	37 years - ditto - - -	- 1 -
37	Rents and rights of manors in Sussex.	- - - -	- - -	10 - -	3 lives, aged 40, 34, and 43 -	1 - -
38	Land - - - -	Merston, Sussex - -	6 3 8	10 6 3	- ditto - 71, 51, and 44 -	- 9 -
39	Land - - - -	- ditto - ditto - -	11 1 4	16 - -	- ditto - 71, 44, and 42 -	- 12 -
40	Two tenements - -	West-street, Chichester -	- - -	15 - -	39 years out of 40 - - -	1 - -
41	Land - - - -	Findon, Sussex - -	150 0 0	117 1 10	3 lives, aged 79, 73, and 18 -	3 12 -
42	Land - - - -	Rumboldswyke, Sussex -	2 0 0	3 10 -	3 lives, aged 13, 12, and 12 -	- 5 -
43	Messuage, garden, &c. -	Worthing, Sussex - -	- - -	33 12 -	- ditto - 63, 19, and 4 -	- 2 4
		TOTALS - - - *A.*	229 2 2	£.868 17 7	TOTAL - - - £.	27 17 8

EXPENSE (per Cent.) of MANAGEMENT.

The vicars, as a body, pay no charges of management whatever in respect of their property. They take and divi fines as the leases fall in; but the clerk has no salary, and relies upon the preparation of leases (chargeable on the lesse for remuneration. A per-centage is paid by the vicars for the collection of their quit-rents.

The year's dividends received by the vicars on sums invested, amount to 9 *l.* 11 *s.* 8 *d.*

The vicars will also receive the sum of 3,500 *l.* on account of enfranchisements now in progress, and which sum wil invested for their benefit.

Appendix, No. 5.

PAPERS handed in by the Rev. *James Lupton*, and referred to in his Evidence, 2 June 1863. App. No. 5.

TABULAR FORM of the Receipts of the Laymen of Westminster Abbey, about the year 1839.

Compensation in lieu of Houses:—

	£.	s.	d.
1. Mr. Jonathan Nield - -	26	–	–
2. Mr. John Sale - - -	22	–	–
3. Mr. Thomas Vaughan -	18	–	–
4. Mr. John Sale - - -	17	–	–
5. Mr. James Marquet - -	15	–	–
6. Mr. William Salmon - -	14	–	–
7. Mr. William Knyvett -	13	–	–
8. The Rev. James Lupton -	5	–	–
9. Mr. John Hobbs - -	1	15	–
10. Mr. John Lemon Brownsmith	1	15	–

J. L.

TABULAR FORM of the Receipts of one of the Almsmen, obtained from one of them 10 years ago.

Lady Day.

	£.	s.	d.
Stipend - - £.	1	13	4
Rent - - -	1	6	3
Dinner Money -	–	4	6
	3	4	1

Midsummer.

	£.	s.	d.
Stipend - - £.	1	13	4
Rent - - -	1	6	3
Gatehouse Ground	–	10	–
	3	9	7

Michaelmas.

	£.	s.	d.
Stipend - - £.	1	13	4
Rent - - -	1	6	3
Dinner Money -	–	4	6
	3	4	1

Christmas.

	£.	s.	d.
Stipend - - £.	1	13	4
Rent - - -	1	6	3
	2	19	7
TOTAL - - £.	12	17	4

J. L.

EXTRACT from Return made by Dr. *Bill*, the first Dean of Westminster, in the Lansdowne MSS.

"The ministers and singing men have every one of them houses, and fortye shillings allowed them in regard yearly, which amounteth to the sum of fortye pounds."

J. L.

DE DISCIPULORUM DUPLICI ELECTIONE.

Cum discipuli sunt numero 40, volumus ut in his eligendis præcipua ratio habeatur docilis ingenii, bonæ indolis, virtutis et inopiæ, et quo magis quisque ex eligendorum numero his rebus cæteros antecellat, eo magis (uti æquum est) præferatur, et collegii choristæ firmariorumque filii, si modo cætera respondeant, semper aliis præferantur.

(Translation.)

Seeing that the scholars are to be forty in number, our will is, that in choosing them the principal consideration shall be, whether they are apt to learn, are of good disposition, of good morals, and really in want; and by how much the more any one of the candidates shall be before the rest in these things, by so much the more (as is right) let him be preferred. Only the choristers of the college, and the sons of tenants are to have a preference to others, only they come up to the other provisions.

This Statute is headed, DE DUPLICI ELECTIONI.

The meaning of which is this:—When the Dean of Christ Church, Oxford, and the Master of Trinity College, Cambridge, come up to the school to elect boys for the Universities, they are also to fill up the vacancies made in the school by their selections. This second election is not now made, but tacitly left in the hands of the master; but the statute means that the choristers are to have a preference in both elections.

J. L.

DE VESTIBUS.

Vestitus ——— discipulorum et choristarum unius modi et coloris ejusdem.

(Translation.)

The dress of the scholars and choristers to be of the same form and the same colour.

J. L.

App. No. 5.

EXTRACT from Statutes as to Payments to King's (Queen's) Scholars and Choristers.

Pueri symphoniaci decem singuli:

	£.	s.	d.
Pro literatura - - -	-	13	4
Pro commeatu annuo -	3	-	10
	£. 3	14	2

Discipuli quadraginta singuli:

	£.	s.	d.
Pro literatura - - -	-	13	4
Pro commeatu annuo -	3	-	10
	£. 3	14	2

J. L.

DOMOS intra collegii ambitum unà cum pertinentiis quas decano, præbendariis, aut aliis collegii nostri membris reservavimus, vel ad firmas, vel pro annorum aut vitæ termino, decanus et capitulum deinceps minime locabunt, nec alio quovis modo concedent aut alienabunt, sub pœna perjurii et locorum suorum amittendorum.

(Translation.)

The houses within the precincts of the college, with the appurtenances thereof, which we reserve for the dean, prebendaries, or other members of our college, the dean and chapter shall henceforth by no means let, either on yearly tenancy or term of years or lives, nor in any way part with or alienate, on pain of perjury and of losing their places.

(File, No. 7133.)

Westminster Chapter—Minor Canons.

11, Whitehall-place, S. W.,
30 June 1860.

Sir,

THE Ecclesiastical Commissioners for England have had before them your communication of the 7th instant, respecting the augmentation of your income as a Minor Canon of the Collegiate Church of Westminster; and they have directed me to acquaint you that, as the reason on which their original refusal to comply with your request was grounded—viz., the circumstance of your holding with your Minor Canonry several other preferments—still exists, they are not prepared to vary their former decision.

I am, &c.
(signed) *George Pringle,*
Assistant Secretary.

Rev. James Lupton,
Cloisters, Westminster.

(File, No. 7133.)

11 March 1858.

THE Dean and Chapter of Westminster desire to bring before the Ecclesiastical Commissioners the income of the Rev. Mr. Lupton, one of the Minor Canons of the Abbey, and to request that the Ecclesiastical Commissioners would consent to its augmentation from 113 *l.*, its present amount, to 150 *l.*, out of the divisible corporate revenues, according to 3 & 4 Vict. c. 113, s. 45, which gives them permission, and which recognises that any smaller stipend is less than a Minor Canon ought to receive.

The grounds on which the Dean and Chapter urge this augmentation are the following:—

The Rev. Mr. Lupton is the oldest of the Minor Canons, having held his Minor Canonry for 30 years.

He is the only Minor Canon who does not receive the stipend of 150 *l.*, the income of Dr. Waters having been retrospectively augmented to that amount; and all the other Minor Canons have been appointed since the passing of the Act, which fixed this as the sum which they ought to receive.

They cannot conceive that on the ground of the small income which he derives from other sources, Mr. Lupton can be accounted as "competently provided for;" and it has long been a matter of regret to them that one of their body, who has served so long and so faithfully, should receive a remuneration so inadequate, the inadequacy of which is more marked now that every other Minor Canon is placed upon a new and more advantageous footing.

(signed) *R. C. Trench,*
Dean of Westminster.

P.S.—The other preferments which Mr. Lupton holds are as follows: a Minor Canonry in St. Paul's, worth 110 *l.* a year; the living of Black Bourton, 148 *l.* (he is obliged to keep a curate here); and the living of St. Michael, London, 270 *l.* The population of this parish is large; and Mr. Lupton, from his necessary absence in fulfilling his duties as Minor Canon, is obliged to obtain large occasional assistance: his net income from these sources (and he has not any private income) is somewhat more than 300 *l.* a year.

App. No. 5.

(File, No. 7133.)

11, Whitehall-place, S. W.,
29 March 1858.

Sir,

THE Ecclesiastical Commissioners for England have had before them your application of the 11th instant, on behalf of the Chapter of Westminster, requesting that the Commissioners wil sanction an augmentation, out of the divisible corporate revenues of the Chapter, of the income of the Minor Canonry in Westminster Abbey now held by the Rev. James Lupton, from its present value of 113 *l.* a year to the annual amount of 150 *l.*, contemplated by the 45th section of the Act 3 & 4 Vict. c. 113, for Minor Canons not otherwise competently provided for; and I am directed to state in answer, that having regard to the preferments held by Mr. Lupton, together with the Minor Canonry at Westminster, the Commissioners do not consider that the circumstances of his case bring him within the class of Minor Canons to whom the provisions of the section of the Act above referred to are properly applicable.

I am, &c.
(signed) *James J. Chalk.*

The Very Rev. the Dean of Westminster,
Deanery, Westminster.

EXTRACT from the Act of Parliament for Pulling Down and Rebuilding the Houses of the Singing Men, Minor Canons, and Almsmen of Westminster Abbey. (A.D. 1777.)

"AND whereas it may be necessary, for the purpose of this Act, to take down certain buildings called the Almshouses, situate in or near a certain place called the Little Almonry, and to make use of the ground belonging thereto; and also to take down two small houses or tenements, part of the said court, called the Singing Men's Rents, situate within the Great Almonry aforesaid, and to make use of the ground belonging to the said two small houses or tenements; and also to take down two other houses or tenements at the corner of the Little Almonry aforesaid, belonging to the Master of the Choristers of the said collegiate church for the time being; and also to take down four houses belonging to the Minor Canons of the said collegiate church, which are situate in Dean's-yard aforesaid: be it therefore enacted, by the authority aforesaid, that in case the said Dean and Chapter, their successors or assigns, shall take down the said Almshouses, or other houses or tenements aforesaid, then the said Dean and Chapter, and their successors or assigns, shall in lieu thereof cause to be built such other houses and buildings, on some other part or parts of the ground belonging to the said Dean and Chapter, in such place or places, and in such manner, as the said Commissioners, or any five or more of them, shall order and direct, and which shall, when built, be of equal value with the said Almshouses, and the said two small houses or tenements, and likewise the said other two houses or tenements, and also the said four houses belonging to the Minor Canons aforesaid; and that in the meantime, and until such houses and buildings shall be erected and built as aforesaid, the said Dean and Chapter, and their successors or assigns, shall allow to the Almsmen belonging to the said Almshouses, and to such of the Singing Men as are or shall be entitled to the said two small houses or tenements, and to the said Master of the Choristers, and also to the said Minor Canons, such yearly sum or sums of money, in lieu thereof, as the said Commissioners, or any five or more of them, shall think equal to the yearly rent or value of the said houses or tenements so to be taken down as aforesaid."

Appendix, No. 6.

App. No. 6.

PAPER delivered in by Mr. *Jefferson*, and referred to in his Evidence, 2 June 1863.

STATEMENT of the Receipts and Outgoings of Bethlehem Hospital, from 1837 to 1862.

Date.	Deductions.	Salaries.	Casual, Expenses.	Total Outgoings.	Sums for which Credit is given in the Ledger for each Year.	Balance applicable to the Purposes of the Charity.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1837 -	197 3 8	450 – –	2,724 19 7	3,372 3 3	5,767 – 6	2,394 17 3
1838 -	184 11 4	392 5 2	1,552 10 8	2,129 7 2	5,512 7 10	3,383 – 8
1839 -	174 17 10	525 – –	2,486 – 7	3,185 18 5	5,280 17 5	2,094 19 –
1840 -	38 15 6	575 – –	1,266 14 3	1,880 9 9	6,603 8 11	4,722 19 2
1841 -	39 12 9	350 – –	1,703 7 –	2,092 19 9	5,656 6 4	3,563 6 7
1842 -	45 2 3	450 – –	992 17 6	1,487 19 9	6,711 4 2	5,223 4 5
1843 -	45 2 3	450 – –	1,515 – 10	2,010 3 1	5,856 1 9	3,845 18 8
1844 -	184 7 8	250 – –	1,831 – 8	2,265 8 4	6,599 3 1	4,333 14 9
1845 -	184 7 9	350 – –	1,178 3 6	1,712 11 3	6,321 6 –	4,608 14 9
1846 -	45 2 3	350 – –	1,222 – 8	1,617 2 11	6,187 7 8	4,570 4 9
1847 -	46 2 9	350 – –	1,097 12 10	1,493 15 7	6,474 9 10	4,980 14 3
1848 -	45 11 7	350 – –	7,522 13 –	7,918 4 7	6,993 17 8	* Deficiency.
1849 -	81 10 5	350 – –	4,261 – 5	4,692 10 10	3,552 11 9	* ditto.
1850 -	72 4 5	350 – –	1,329 6 5	1,751 10 10	6,113 15 1	4,362 4 3
1851 -	81 2 6	350 – –	1,179 14 4	1,610 16 10	5,339 1 7	3,728 4 9
1852 -	79 15 –	350 – –	1,781 16 5	2,211 11 5	5,607 16 8	3,396 5 3
1853 -	79 6 10	450 – –	1,526 5 9	2,055 12 7	5,881 17 10	3,826 5 3
1854 -	81 8 5	400 – –	1,958 1 9	2,439 10 2	7,505 14 3	5,066 4 1
1855 -	63 17 9	400 – –	1,224 9 10	1,688 7 7	6,591 11 2	4,903 3 7
1856 -	64 14 9	400 – –	1,794 17 10	2,259 12 7	6,575 12 –	4,315 19 5
1857 -	63 16 9	400 – –	1,095 17 11	1,559 14 8	7,114 10 5	5,554 15 9
1858 -	66 2 6	400 – –	1,518 16 2	1,984 18 8	7,380 2 3	5,395 3 7
1859 -	64 2 9	350 – –	1,737 19 7	2,152 2 4	7,235 11 11	5,083 9 7
1860 -	66 8 9	450 – –	1,300 4 10	1,816 13 7	6,976 16 4	5,160 2 9
1861 -	66 8 9	400 – –	1,658 10 10	2,124 19 7	7,158 7 3	5,033 7 8
1862 -	66 2 9	400 – –	939 15 9	1,405 18 6	6,874 11 7	5,468 13 1

Deductions consist chiefly of Insurance.

Salaries consist of 200 *l.* per annum perpetual curate, and 200 *l.* per annum Lincolnshire agent.

Casual Expenses consist of—

Cost of purchase of various pieces of land intermixed with the land of the Hospital.

The entire maintenance of School, about 150 *l.* per annum.

Costs of drainage, which are very heavy in the district.

Costs of maintaining sea banks, which are also very heavy.

Costs of repairs of farm buildings, &c.

* In the years 1848 and 1849 a street, consisting of 24 houses, in Wainfleet, was built at a cost of about 10,000 *l.*

Appendix, No. 7.

PAPER delivered in by *Charles John Baker*, Esq., 2 June 1863. App., No. 7.

CORPORATION OF THE SONS OF THE CLERGY.

SURVEYOR'S CHARGES:—Average of Five Years, 1857 to 1861, both inclusive.

	£.	£.	
For General Superintendence:			
Mr. Harwood, including salary of 100 *l.* per annum	233		
Mr. Skelton, salary	12		
Mr. Hunt	25		
		270	= 1⅞th per cent. on Rental of 14,600 *l.*
For extra services (including sales, 35,230 *l.* and purchases, 20,571 *l.*; valuing and numbering timber, adjustment of tithe, managing minerals, laying out two miles of tramway, &c.):			
Mr. Harwood	97		
Mr. Skelton	3		
Mr. Hunt	50		
		150	= 1 per cent.
In all £.		420	= 2⅞ per cent.

Appendix, No. 8.

PAPER furnished by Mr. *Dipnall*, 15 June 1863. App. No. 8.

CHRIST'S HOSPITAL ESTATES, inclusive of its Trusts.

MEMORANDUM of the Rental, including Quit Rents and Fee Farm Rents, Tithe Rent-charges, Annuities and Small Rent-charges, Proceeds of Timber, &c., sold; and of the Expenses attending the receipt and getting in of the same.

*Due on the above, on an average of the three years, 1860-62:—

	£.	*s.*	*d.*
1. Rents, quit rents, &c.	38,611	18	10
2. Tithe rent-charges	2,375	17	2
3. Annuities, &c.	1,587	7	2
4. Timber, firs, &c., sold	2,713	8	1
£.	45,288	11	3

Of the first item, the country rental represents almost exactly 16,000 *l.*; and the rents of property in London and its immediate environs may be stated at 22,611 *l.*

The funded property, benefactions of new governors, and casual receipts, are, of course, not included above.

Expenses:—			Per Annum. £.	*s.*	*d.*
Receiver's salary (see explanation on other side)			420	–	–
Ditto - house, &c., say			80	–	–
Ditto - several little payments from bequests, &c.			–	10	4
Salary of local steward for the hospital's Lincolnshire estates, viz., Skellingthorpe (See explanation on other side)	£. 100	– –			
Bucknall (*Ditto*)	20	– –			
			120	–	–

* It is more convenient to give the amount due as a basis than the exact sum received, the latter being influenced by the varied amount of the income tax.

App. No. 8.

	Per Annum £.	s.	d.
Salaries to bailiffs of manors	7	–	–
Commission allowed to several persons for collecting fee-farm rents, impropriate corn-rents, and quit-rents	8	–	6
Stamps for rents, &c., say	5	–	–
Printing notices to tenants and others to pay rent, receipts, postage, and sundries, say	12	–	–
Expenses attending the rent-charge audits held at Reigate, Bishop's Stortford, and Clavering, including small allowances or gratuities to payers attending punctually, on three years' average	36	10	6
Solicitor's charges for "getting in" or recovering rents from sundry backward tenants, gathered from his bills, and as distinguished from charges for other kinds of business for the hospital, on three years' average	57	9	1
£.	746	10	5

Or 1 *l.* 12 *s.* 11½ *d.* per cent. per annum on £. 45,288 11 *s.* 3 *d.*

The duties of the receiver include the accounts and the business of the cash generally (under the treasurer), both receiving and paying. These duties involve the receipt of the rents and other monies, duly accounting for them, and paying them into the Bank to the hospital's credit; the preparation of the cheques for signature for the salaries, bills, &c., besides paying (in money) wages, taxes, apprentice fees, gifts, pensions, and current lesser outgoings; and they include a good deal of correspondence, preparation of receipts, notices, &c. It is the duty of the receiver to see that all the dividends and other in-comings are got in and carried to the hospital's account.

The receiver is assisted in the trust estate accounts, and in the posting into the ledgers, in the examination of bills, &c., by the clerks, who attend mostly to the other branches of the hospital's counting-house business; and the value of such assistance may be set against whatever of the receiver's salary may be said to be for "paying" business, or duties connected with the receipt of monies not derived from real estate.

The Lincolnshire estates include together about 5,400 acres, about 4,000 acres of which are let in numerous farms and holdings, and about 1,400 acres are in woods and plantations. A local agent is therefore employed with respect to these two estates; and he holds rent-audits half-yearly, and makes up his accounts and settles half-yearly.

The hospital's rents are made payable by the leases or agreements at the counting-house of the hospital (except the Lincolnshire rents), so that, except in cases where the receiver sends for them out of courtesy or custom, or the tenants are tardy, the rents are either brought or forwarded, or called for at a banker's; and no regular "collector" is required. Notices are sent, with some exceptions, half-yearly to the tenants at Lady-day and Michaelmas, for payment of rent. A few pay quarterly, and some (chiefly small ground rents) only once a-year.

The small annuities and rent-chages are in some cases forwarded to the hospital, but in most are called or sent for.

With regard to the management, letting, inspections, valuations, &c., by the surveyors, and views by the Governors and others, the cost on three years' average may be stated thus:—

	Annual Average.		
Surveyor's charges (almost wholly limited to the town property	£. 243	14	2
Land surveyor's ditto (for country property)	360	9	3
Views	93	2	5
	£. 697	5	10

Or, £. 1. 10 *s.* 9½ *d.* per cent. per annum.

The surveyors have nothing to do with the collection of the hospital rents. The land surveyor's charges have been exceptionally large the last few years, owing to the purchase of several properties, and very considerable outlays in new buildings, repairs, drainage, &c., on the farms. In the three years' average (1860-1-2), 307 *l.* 14 *s.* was paid for a local architect's charges in connexion with rebuilding two farmsteads, and other works of unusual magnitude, on the Lincolnshire estates; and this sum is not included in the foregoing amount; and it could not be fairly "averaged" over so short a period, but would rather represent 20 years of such local charges.

On the whole, it is believed that from 3¼ to 3½ per cent. would cover every expense attending the management of the hospital's real estate, and the "getting in" of the revenue derived therefrom.

M. S. S. Dipnall,
5 June 1863. Receiver to Christ's Hospital.

Appendix, No. 9.

STATEMENT of SALARIES paid to PERSONS holding Appointments as COUNSEL or SOLICITORS to PUBLIC DEPARTMENTS.

OFFICE.	Salary, exclusive of Allowances for Clerks, &c.
	£. s. d.
House of Lords:	
Counsel to Chairman of Committees	200 – –
House of Commons:	
Counsel to the Speaker	1,500 – –
Treasury:	
Solicitor	2,000 – –
Assistant Solicitor	1,200 – – rising to 1,500 – –
Home Office:	
Counsel for drawing Bills	2,000 – –
Board of Trade:	
Legal Assistant	600 – – rising to 800 – –
Office of Works:	
Solicitor, England	1,800 – –
Solicitor, Scotland	paid by fees.
Office of Woods:	
Solicitor, England	1,000 – – rising to 1,500 – –
Solicitor, Scotland	paid by fees.
Solicitor, Ireland	paid by fees.
Audit Office:	
Solicitor	paid by fees.
Education Office:	
Advising Counsel	400 – –
Public Works Loan Commissioners, and West India Island Relief Commissioners – Solicitors	350 – –
	250 – –
The Solicitor is separately paid by Fees for certain duties.	

OFFICE.	Salary, exclusive of Allowances for Clerks, &c.
	£. s. d.
Secretary for Ireland:	
Drawer of Government Bills	500 – –
Board of Works, Ireland:	
Solicitor	1,800 – –
Bible Board, Scotland:	
Law Agent	240 – –
Admiralty:	
Advocate General of the Lord High Admiral	13 6 8 in addition to fees.
Counsel and Judge Advocate	100 – – in addition to fees.
Solicitor	1,600 – –
War Department:	
Solicitor	1,200 – –
Assistant Solicitor	800 – – rising to 1,000 – –
Customs:	
Solicitor	2,000 – –
Two Assistant Solicitors – each	800 – –
Inland Revenue:	
Solicitor	2,000 – –
Assistant Solicitor	1,200 – –
Post Office:	
Solicitor	1,500 – –
Assistant Solicitor	800 – –

8 June 1863.

Appendix, No. 10.

App. No. 10.

ECCLESIASTICAL COMMISSIONERS for IRELAND.

PAPERS delivered in by *W. C. Quin*, Esq.; and referred to in his Evidence of the 11th and 15th June 1863.

RETURN to the Order of the BOARD, No. 5, of the 29th of November 1860, which directs "a RETURN to be made to the BOARD of the precise Nature of the DAILY WORK or DUTIES performed by the several CLERKS in this ESTABLISHMENT."

FIRST CLERK'S DEPARTMENT.

Mr. *Armstrong*, First Clerk; Mr. *Brien*, Assistant.

THE first clerk in person opens and reads all letters and documents addressed to the secretary received each day; he then distributes them, having first stamped them with the office stamp, to the different branches of the office.

The other daily duties vary periodically, according to the class of business to be attended to at different portions of the year.

The first clerk has the special charge of the branch for the taxation of bishoprics and benefices; he issues twice in each year, to the several bishops, forms, with a view to their lordships returning the promotions made in each half-year in their respective dioceses: on receipt of these returns he makes a transcript of them in a book kept for the purpose; he then issues forms to the respective clergymen promoted, with a view to procuring the necessary returns to enable him to submit, for the revision of the Commissioners, the primary valuations of their benefices, for the purpose of assessing the ecclesiastical tax.

These valuations are subject to variation from time to time, according to the altered circumstances of the benefices; and they, as also all valuations of other benefices subject to tax made in previous years, are amended each year by allowances under the heads of poor rates, county cess, and income tax. To procure the necessary information for these purposes, the first clerk issues, in the month of January in each year, forms, to enable the clergy to furnish the required information under the heads of poor rates and county cess: when these returns have been received and checked, the calculations for deductions under these two heads are made; the income tax to be allowed as a deduction is ascertained; and the valuations, so amended, are submitted by the first clerk to be checked and signed by the Commissioners.

The materials for the preparation of the half-yearly rentals for the tax due the 1st of January are then supplied by the first clerk to the principal of the agency department in the month of April, to enable him (the principal) to demand on the 1st of May the tax on benefices due on the previous 1st of January. It is to be observed that the calculations for the amendment of the valuations in respect to allowances for poor rates and county cess are so heavy for the three months between the middle of January and the middle of April, that an additional assistant for this special purpose is allowed during this period. It is also the duty of the first clerk to furnish from time to time, to the principal of the agency department, a return of all amendments made in valuations, in order to enable the principal to amend his rental. In the month of October the first clerk furnishes to the principal of the agency department the materials for the formation of his rental for the half-year's tax due the 1st of July preceding.

The correctness of the charge in each case in the accounts of tax, which are half-yearly submitted by the principal of the agency department to the Commissioners, is certified by the first clerk from the minutes of the Commissioners.

All the correspondence connected with valuations of benefices is prepared by the first clerk under the superintendence of the secretary, and all letters from his department are copied by his assistant in a letter-book.

There are at present 400 dignities and benefices liable to tax, the valuations of which must be amended annually, with reference to deductions for poor rates, county cess, and income tax, independent of other amendments rendered necessary from time to time owing to other circumstances.

The first clerk also has charge of all proposals for church-works received pursuant to advertisement, has to endorse them, and send them with lists thereof to the architects for their report, prior to their being submitted to the Commissioners, and afterwards to forward to the respective inspectors such of them as have been selected for their reports.

With

With reference to the benefices entitled to Minister's Money, the first clerk has to prepare on four occasions in the year, for the approval of the Commissioners, the books containing the several deductions allowable from the valuations of these benefices, on which 25 *l.* per cent. is paid to the clergy. These books are prepared each quarter, and he issues circulars to the clergy each quarter, with a view of ascertaining whether any changes have taken place as to their annual outgoings.

The first clerk has to go over all the calculations of perpetuity purchases and renewal fines previous to the calculations being checked by the Commissioners, and to the terms of purchase being communicated and the fines demanded by the secretary.

Also to check all grants for church requisites before they are ordered by the Commissioners, and afterwards to check the several sums which make up the drafts of the treasurer under this head, and initial the drafts before they are signed by the secretary and the Commissioners.

Also to check the several sums allowed under all the various heads of account comprised in the drafts of the treasurer, and to initial the drafts before they are countersigned by the secretary and submitted to the Commissioners for signature.

He has also charge of all the applications for augmentation of small benefices, and for loans for glebe-houses; and he prepares from the minutes of the Commissioners the answers thereto, under the superintendence of the secretary.

He has also to draft for the minute-book all minutes made by the Committee in the special branches of his department, and has to attend to the personal inquiries of the public, and has the general superintendence of the business of the Commissioners.

Agency and Bookkeeping Department.

Mr. *Higinbotham*, Principal.

Assistants in the Agency Department: Messrs. *Fetherston*, *Radcliff*, *Lewis*, *Parry*, *William Taylor*.

Assistant in the Bookkeeping Department, Mr. *Gildea*.

Mr. Higinbotham receives each day, from the first clerk, all letters relative to his department; he connects them with the previous correspondence, if such there be, endorses and notes them, and submits, through the secretary, such of them as may require directions to the Committee; the answers to the others are drafted, under the superintendence of the secretary, either by Mr. Higinbotham or one of the assistants above-named.

Mr. Higinbotham prepares, each day, a statement, which is laid before the Committee, of the amount daily received by the treasurer (as reported to him by the treasurer), and submits same to the Committee, with the bank pass-books, in order to show that the sums received by the treasurer have been duly lodged in the bank. On receiving from the treasurer each day a return of the payments made to him, Mr. Higinbotham examines each payment, and when correct he certifies same, and initials the receipts (which are filled by his assistants in the respective branches), and sends them to the treasurer, who signs and forwards them: wherever the payments are deficient or incorrect, a statement of the correct amount is prepared by the assistant who has charge of the particular branch, which statement is checked by Mr. Higinbotham, and forwarded to the party who has made the remittance by the treasurer, with his letter of acknowledgment.

Mr. Higinbotham has the personal charge of the following accounts:—

The Interest on Perpetuity Mortgages Account,
The Œconomy Funds for repairs of Cathedral Churches Account,
The Charge on the See of Derry Account;

and he issues applications for payment of the revenues derived by the Board under each of these heads. He also keeps—

The General Fund Account,
The Perpetuity Purchase Fund Account,
Bishop Gore's Fund Account,
Interest on Moneys vested in Government Securities for Repairs of Chapels-of-Ease Account,
Interest on Endowment Fund Account.

He prepares a monthly statement of receipts and disbursements, which is submitted at the close of each month to the Board; and under the instruction of the Committee, he prepares the account of receipts and disbursements attached to the Annual Report of the Commissioners to the Lord Lieutenant.

He annually prepares a claim on the Income Tax Commissioners for refund of income tax on that portion of the income of the Board which is subject thereto.

It is Mr. Higinbotham's duty to procure all the information necessary to enable him to prepare a rental of properties as they become vested in the Board from time to time by suspension or disappropriation.

It is the duty of Mr. Higinbotham to place in the hands of the secretary, on the 1st

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of September in each year, with a view to his laying same before the Board, the following accounts:—

For one year to the 1st of August preceding:

1. General Fund Account.
2. Perpetuity Purchase Fund Account.
3. Primate Boulter's and Primate Robinson's Funds Account.
4. Deposit Fund Account.
5. Œconomy Funds for Repairs of Cathedral Churches Account.
6. Interest on Moneys vested in Government Securities, for Repairs of Chapels-of-Ease Account.
7. Bishop Gore's Fund Account.
8. Interest on Endowment Fund Account.
9. Glebe House Loan Instalment Account.

For the half-year to 1st August preceding:

See Estates.
Suspended Benefices.
Interest on Perpetuity Mortgages.
Tax on Bishoprics and Benefices.
Charge on the See of Derry.

And it is his duty, on the 1st of March in each year, to place in the secretary's hands, for the same purpose, the following accounts:—

For half-year to the 1st of February preceding:

See Estates.
Suspended Benefices.
Interest on Perpetuity Mortgages.
Tax on Bishoprics and Benefices.
Charge on the See of Derry.

He checks and certifies to the secretary claims for payment on foot of grants for church-works in the manner hereinafter stated in this return under the head of Architect's Department (*see* page 159).

Mr. Higinbotham prepares annually a statement of the outstanding engagements of the Board, and under the direction of the Committee, he at the same time frames an estimate of the probable income and expenditure of the Board for the ensuing year, which is submitted to the Annual Special Meeting of the Board; and at the end of the year he furnishes a statement showing how far, under each head, the receipts and disbursements have fallen short or exceeded the estimate.

Agency Department.

Collection of Income arising from Suspended Benefices.

Mr. *William S. Lewis.*

The number of rent and rentcharge payers in this branch at present is 1,184. Mr. Lewis keeps a separate account for each payer in a "Receiving Rental." It is his duty to fill up, direct, and stamp, half-yearly (viz., on the 1st of June and 1st of December) circular letters requiring payment of these rents and rentcharges: when these demands are not attended to, he makes a second application after the interval of one month, and if necessary, a third at the end of another month.

When payment of rent or rentcharge is tendered or remitted, it is Mr. Lewis's duty to calculate the deductions the party is entitled to under the heads of poor rates and income tax; and when the amount tendered or remitted is found correct, Mr. Lewis fills up a receipt, which is checked and initialed by Mr. Higinbotham: the particulars of this receipt are entered in a day-book by Mr. William Taylor*, and the receipt is then sent to the treasurer, to be signed and forwarded to the party.

See page 156.

When renewal fines are paid, it is his duty to fill receipts for them, also, for the treasurer's signature.

If the remittance on foot of rent or rentcharge be deficient, Mr. Lewis fills, for the treasurer's signature, a circular letter, containing a statement of the account and demanding the balance, which, when checked by Mr. Higinbotham, is signed by the treasurer.

When fines for the renewal of leases under these properties are declared by the Board, it is Mr. Lewis's duty to fill up, in the secretary's letter requiring payment of the fine, the rent due up to the last gale day; and when the fine has been paid, upon Mr. Kinder certifying that it is the fine to the last gale day, it is Mr. Lewis's duty to report whether the rent has been also paid to that date; and upon the treasurer being informed upon both these points, he reports same to the secretary, who thereupon instructs the solicitor to prepare a renewal.†

† *See* return of Mr. Kinder's duties in respect to renewals, p. 162.

It is Mr. Lewis's duty to prepare the half-yearly accounts of these properties, and a summary of them, under the superintendence of Mr. Higinbotham, for the examination and audit of the Committee; these accounts are closed respectively on the 31st of January and 31st of July. He at the same time submits a schedule of the arrears due by each tenant

tenant or rentcharge payer; after this schedule has been considered by the Committee, such defaulters as may be selected for legal proceedings are forwarded to the solicitor through the secretary by Mr. Lewis, with a view to his proceeding against the parties; and the schedule is again laid before the Committee from time to time, when such further orders as may be necessary are made upon it. When a payment is reported by the solicitor to have been made to him, with reference to any defaulter in his hands for proceedings, it is Mr. Lewis's duty to furnish to the solicitor, when required by him, a statement of the deductions to which the party is entitled for poor rates and income tax.

Agency Department.

Collection of Income arising from See Estates.

Mr. *Radcliff.*

The number of rent and rentcharge payers in this branch is at present 858. The duties in respect to it are similar to those discharged by Mr. William S. Lewis in the "Suspended Benefices Branch;" it is, however, to be observed that the duties contingent on the renewal of leases are considerably greater, as a large portion of these properties are held under leases which are renewed from time to time by the tenants; some additional work is also created from time to time in this branch, arising from the changes which take place in the rentals from the purchase of perpetuities and from the division of leases.

Agency Department.

Tax on Bishoprics and Benefices Branch.

Mr. *Parry.*

The number of taxpayers at present is 425. Mr. Parry keeps the Tax Ledger, with a separate account for each taxpayer.

On receiving from the first clerk the materials referred to in the return of his (the first clerk's) duties,* it is Mr. Parry's duty to prepare the half-yearly rentals of taxpayers for the half-year's tax, due respectively on the 1st of January and the 1st of July; on the 1st of May he applies for payment of the half-year's tax due the preceding 1st of January; where necessary he renews the application after the interval of a month; and in cases when the second application has not been attended to, he makes a third special application in the month of October. The half-year's tax due on the 1st of July he applies for on the 1st of November, and he repeats the applications in all cases necessary, at like intervals as in the case of the half-year's gale due on the 1st of January.

* *See* page 152.

When payments on foot of tax are made, Mr. Parry fills receipts for same, which are checked and initialed by Mr. Higinbotham; the particulars of the receipts are entered in a day-book by Mr. William Taylor,† and are then sent to the Treasurer to be signed and forwarded. If the remittance be deficient, Mr. Parry fills, for the Treasurer's signature, a circular letter demanding the balance, which, when checked by Mr. Higinbotham, is signed by the Treasurer.

† *See* page 156.

It is Mr. Parry's duty to prepare the half-yearly accounts of tax (the correctness of the charge in which is certified by the first clerk as stated in the return of his duties)‡ with balance-sheets, under the superintendence of Mr. Higinbotham, for the examination and audit of the Committee: these accounts are closed, as in the case of the other half-yearly accounts, on the 31st of January and the 31st of July.

‡ *See* page 152.

It is Mr. Parry's duty to prepare half-yearly (viz., on the 1st of June and 1st of December), schedules of all taxpayers who have not paid their tax, due respectively on the 1st of July and 1st of January; these schedules, when checked by Mr. Higinbotham, are respectively submitted to the Committee by the secretary in the months of June and December, who select the cases for legal proceedings, and make such other orders upon them as they may deem necessary.

Mr. Parry copies into a book all the secretary's letters in this branch.

Glebe House Loan Instalments Branch.

Mr. *Parry.*

The number of incumbents liable to the payment of Glebe House Loan Instalments is 575. Mr. Parry keeps the ledger with a separate account for each payer; it is his duty to prepare an annual rental of this source of income under Mr. Higinbotham's superintendence; the instalments fall due on the 1st of July in each year, and Mr. Parry applies for payment of them in the following August, and when necessary renews the application in November; and when that application has not been attended to, he applies a third time specially in January. On the 1st of March following, it is his duty to frame, under the superintendence of Mr. Higinbotham, a schedule of defaulters, which is submitted to the Committee, who select the cases which they deem right to be brought under the notice of the several diocesans, with a view to their payment being enforced by sequestration. When payments are made, it is Mr. Parry's duty to take the same course in respect to filling receipts as above stated in respect to payments on foot of tax.

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Mr. Parry has charge of the ledger of perpetuity mortgages, and posts all payments on foot of this source of income from the journal.

* *See* below.

It is the duty of Mr. Parry to check daily the entries made by Mr. William Taylor * in the day-book, of receipts filled in the Agency Department on foot of every source of income, with the like entries daily made by the Treasurer in his cash-book.

Agency Department.

Travelling and Assistant Agent, Mr. *G. Fetherston.*

It is the duty of Mr. Fetherston to proceed to different parts of the country, for the collection of such rents and tithe rentcharges as cannot be conveniently collected through the medium of the Agency Office; and when so directed, to attend at quarter sessions, and to supply information for the recovery of such amounts as it may become necessary to proceed for by civil bill process, and to prove the cases in court.

In cases of ejectment he must inform himself of all particulars to make the proceeding effectual, and must attend to take possession when an *habere* is obtained, and report upon the condition of the premises recovered, and the best mode of dealing with them.

It is his duty in cases when new lettings are to be made, when so directed, to visit and value the premises, and report to the Commissioners with a view to assist them in determining the rent to be required; and in case of applications for reduction or abatements of rents, allowances for buildings, &c., he must, after viewing the holdings, state his opinion as to the propriety of the claims; when not engaged in the travelling branch of his duties, he must attend daily in the Agency Department, in which he has special charge of the collection of that part of the income of the See of Clonfert arising from rentcharge, called the "Quarta Pars Episcopalis," also of the revenues of several parishes, prebends, and dignities (amounting in all to 1,316 *l.* per annum), arising from small rentcharges, which renders it necessary for him to keep 553 separate accounts for the various rentcharge payers.

Mr. Fetherston conducts, under the direction of the Commissioners and the superintendence of the secretary, the correspondence connected with this collection; he passes receipts in his own name, and satisfies the parties, under the direction of the Commissioners, as to their liability to rentcharge in cases where such questions arise, which are of frequent occurrence.

It is his duty to keep all the books connected with this collection, to lodge from time to time with the treasurer, to the credit of the different properties, the amounts received, and to furnish annual accounts of same.

He has special charge also of the business connected with the 12 local agents in the employment of the Board, and communicates and carries out, under the superintendence of the secretary, the orders of the Commissioners in respect to the collection, management, and improvement of the properties entrusted to their care. He also examines and checks their accounts (22 in number), so as to certify them correct before they are submitted to the Commissioners for audit; he then forwards duplicates of the accounts to the agents, with the Commissioners' orders upon them, countersigned by the secretary.

It is also his duty, under the direction of the Commissioners, to forward to the solicitor of the Board schedules of arrears of rents and rentcharges due out of the local agencies and the properties in his own collection, and to supply all details necessary for proceedings.

It is Mr. Fetherston's duty, under the direction of the Commissioners, to take the necessary steps for the apportionment of rentcharge payable out of large estates which have been sold in small lots, in such a way as to render it legally recoverable from the several purchasers; and this entails great difficulty and labour, in consequence of the length of time which has elapsed since the parish applotments were made, and the many changes which have taken place in the holdings and denominations during the last 35 years.

It is Mr. Fetherston's duty to examine schedules furnished by railway companies in respect to portions of the Board's properties taken by them, so as to report on the correctness of the quantities taken, the compensation awarded, and the deductions to be made from the tenants' rents in consequence.

It is his duty to investigate the liabilities which are unknown or in dispute in regard to all rentcharges payable to the Board, and generally to assist in clearing up any matters of difficulty connected with the Agency Department.

The travelling agent is required to give security to the amount of 2,000 *l.*

Agency Department.

Mr. *William Taylor,* General Assistant.

It is Mr. Taylor's duty to draft for the minute-book all minutes-made by the Committee in the Agency and Bookkeeping Department, and to draft, under the superintendence of the secretary, the letters directed by order of the Board and Committee, for his signature, and he copies these letters in the letter-book of the department: he also keeps a day-book,† in which he enters the particulars of all receipts filled up in the Agency Office for rents, rentcharges, tax and glebe-house loan instalments.

† *See* detail of Mr. Parry's duties,

Bookkeeping Department.

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Mr. *Gildea*, Second Bookkeeper (assisted by a temporary Supernumerary).

It is the duty of Mr. Gildea to journalise, from the treasurer's "Day Book," all receipts on account of the General Fund, and to post the receipts from See Estates and Suspended Benefices in their respective ledgers. He also journalises, from the treasurer's "Draft Book," all disbursements on account of church work, church requisites, stipends paid to Dublin curates, curates of suspended benefices, vicars choral, deputy vicars choral, augmentation of small benefices payable out of the General Fund, salaries, incidents—viz., rent, coals, candles, insurance, valuations of lands, and other incidental charges—and he posts same into their respective ledgers: he also posts, from the treasurer's "Boulter's Fund Draft Book," the disbursements under the head of that fund.

There are six journals kept by Mr. Gildea, and 14 ledgers; the journals are—

1. See Estates.
2. Suspended Benefices.
3. Church Works.
4. Standing Charges and Incidents.
5. General Fund.
6. Parochial Estimates.

The ledgers* are—

1. See Estates.
2. Suspended Benefices.
3. Boulter's Fund.
4. Augmentation Fund.
5. Ministers' Money.
6. Dublin Curates.
7. Repairs and Extraordinary Repairs of Churches.
8. Rebuilding and Enlargement of Churches.
9. Incidents. †
10. Curates of Suspended Benefices. †
11. Salaries of Commissioners, Secretary, Treasurer, and Clerks.
12. Church Works Contracts.
13. Charge on See of Derry. ‡
14. Charitable Bequests. ‡

† These two are kept in the same book.

‡ These two are kept in the same book.

Mr. *Samuel H. Borrowes*, Assistant in auditing the Accounts.

The business done daily in this department varies so much, according to the different periods of the year, that there is a difficulty in stating the "daily duties" as applicable to the entire year; but the duties discharged in the several periods of the year are as follow:—

From September to January.—On receiving from the secretary, in the month of September, the several annual and half-yearly accounts, as per annexed list,§ up to the 1st of the preceding August, it is Mr. Borrowes's duty to examine every entry in them, and to see that the allowances for poor rates and income tax made to tenants and rentcharge payers have been accurately calculated, and have not been previously allowed; also that any changes which may have taken place in consequence of the purchase of perpetuities, new lettings, expired leases, and the vesting of additional properties have been correctly stated, and that the fines returned by the Agency Department as paid for the renewal of leases correspond with those declared by the Board, and reported by the treasurer or local agent to the secretary as having been paid, so as to enable him (Mr. Borrowes) to certify the accounts "correct" previous to submitting them to the Commissioners for audit.

§ *See* page 158.

From January to March.—It is Mr. Borrowes's duty to check the acknowledgments furnished by the treasurer for the payments made in November, on account of "parochial estimates."

He is also to check the several disbursements for which credit has been taken in the annual account of the General Fund up to the 1st of the preceding August, and to compare them with the annual charge in respect to each branch of expenditure; if there should appear to be an excess of expenditure as compared with the annual charge in respect to any branch, he is to account for same to the Commissioners.

From March to June.—It is Mr. Borrowes's duty, on receiving from the secretary, in the month of March, the half-yearly accounts to the 1st of the preceding February (as per annexed list), to examine them in the same manner as above stated in respect to the accounts to the 1st of August.

From June to September.—It is Mr. Borrowes's duty to check the acknowledgments furnished by the treasurer for the payments made in May on account of "parochial estimates," and to see that the expenditure of the sums granted on the estimates for each item are vouched in the manner required by the regulation of the Board, and that the payment of the salaries of the church officers are vouched by the receipts of the parties.

It is Mr. Borrowes's duty to check the acknowledgments furnished by the treasurer for all payments on account of repairs, extraordinary repairs, rebuildings and enlargement of churches, and subsequently to check the receipts of contractors and others for these payments, and to see that stamped receipts have been furnished to the treasurer by these parties where necessary.

It is his duty to see that proper vouchers have been furnished to the treasurer for payments under the head of standing charges—viz., stipends to Dublin curates and curates of suspended benefices, augmentations, salaries of diocesan schoolmasters, ministers' money quit

* The "Tax Ledger," the "Glebe House Loan Instalment Ledger," and the "Perpetuity Mortgage Ledger" are kept by Mr. Parry. *See* return of his duties, at pp. 155, 156.

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quit and crown rents, salaries to vicars choral and deputy vicars choral, rentcharges payable out of see estates and suspended benefices, salaries of the commissioners, secretary, treasurer, and clerks and messengers—and for all incidental payments.

A List of Annual and Half-yearly Accounts, to 1st August, handed to Mr. *Borrowes* by the Secretary in September.

General Fund	Annual Account.
Perpetuity Purchase Fund	,,
Primate Boulter's Fund	,,
Primate Robinson's Fund	,,
Deposit Fund	,,
Chapel-of-Ease Repair Fund	,,
Endowment Fund	,,
Œconomy Fund of Cathedral Churches	,,
Glebe House Loan Instalments	,,
Bishop Gore's Fund	,,
Quarta Pars of Clonfert	,,
Prebend of Ballynoulter	,,
,, of Kilconnell	,,
,, of Killaspigmoylan	,,
Sacristanship of Clonfert	,,
See Estates	Half-yearly Accounts.
Suspended Dignities and Benefices	,,
Tax on Bishoprics and Benefices	,,
Interest on Perpetuity Mortgages	,,
Charge on the See of Derry	,,

A List of Half-yearly Accounts, to 1st February, handed to me by the Secretary in March.

See Estates.
Suspended Dignities and Benefices.
Tax on Bishoprics and Benefices.
Interest on Perpetuity Mortgages.
Charge on the See of Derry.

Architect's Department.

Mr. *Henry Taylor*, Clerk in Architect's Office.

Mr. Henry Taylor reads each morning to the architects the minutes, made by the Committee on the preceding day, on the several letters and documents connected with the "Church Works Department"; he receives from the First Clerk, each day, all letters and documents addressed to the secretary connected with church works, and makes an abstract therefrom of applications for "New Churches" and "Enlargements"; he then hands these letters over to the clerks in the Church Works Office, to be endorsed and connected with the previous correspondence, with a view to their being submitted to the architects, to be noted for the Committee; he files and endorses all letters addressed to the architects, and drafts answers to them, under the direction of the architects, for their signature, and copies same into a book; he also drafts the letters and reports of the architects, under their direction, for their signature; he makes an entry, in a book kept for the purpose, of the several plans and drawings which are required to be made; he copies specifications of new churches, for the use of contractors and clergymen; and he prepares, under directions of the architects, specifications of alterations and enlargements of churches in cases where "Faculties" are required; he has charge of the "Appropriation Book," which contains a statement, under distinct heads, of the several sums allocated at the annual special meeting of the Board, under the heads of building, rebuilding, enlarging, repairing, painting internally and externally, expenses of architect's department, &c., showing the charges made by the Board under each of these headings upon the respective appropriations from time to time: he also prepares, from the book kept by the secretary for recording grants, contracts, and payments, an "Abstract Book," for the purpose of annually showing the outstanding engagements of the Board under the head of church works, as also the savings effected upon contracts. He calls upon the inspectors every two months, under the direction of the architects, to report the progress made in each case of church works ordered in their respective districts. He checks the travelling accounts of the architects and inspectors.

Church Works Department.

Messrs. *Cooper*, *Webb*, and *Winder*.

These three clerks have the charge of all applications and correspondence in respect to the building, rebuilding, enlargement, and repairs of churches throughout Ireland, and the providing of licensed houses of worship under the late Act, and the insurance of churches.

churches. The number of churches under charge of the Board is 1,437; of these churches, 434 are assigned to Mr. Cooper, 492 to Mr. Webb, and 511 to Mr. Winder.

On these clerks receiving each day, from Mr. Henry Taylor, the letters respecting church works in their respective districts, they are in the first instance recorded by Mr. Webb in a book kept for the purpose; they are then endorsed by Messrs. Webb, Winder, and Cooper respectively, and connected with the previous correspondence in each case; and such of them as require to be laid before the Committee are handed to the architects to be reported on, for the information of the Committee, to whom they are submitted by the architects; the answers to the other letters which are not submitted to the Committee, are drafted by Messrs. Cooper, Webb, and Winder under the superintendence of the secretary, by whom they are signed. So soon as orders have been made by the Committee or the Board upon the letters, &c. submitted to them, they are carried out by Messrs. Cooper, Webb, and Winder under the superintendence of the secretary.

It is the duty of Messrs. Cooper, Webb, and Winder annually to make out a schedule of the names of all churches in their respective departments, in which they record the names of the incumbents, and all grants made for each church during the year. So soon as a grant has been made by the Board for church works, on same being approved of by the incumbent, a specification is prepared by the architects or inspector, as the case may be: it then becomes the duty of Messrs. Cooper, Webb, and Winder, according to the district in which the church may be, to offer the works to public competition by advertisement in the public papers, also by means of printed notices which are forwarded to the clergyman; and when tenders have been selected by the Commissioners, Messrs. Cooper, Webb, and Winder instruct the solicitor, through the secretary, to prepare the "Contract," if the amount be over 100 *l.*; if under that sum, they instruct the inspectors, through the secretary, to procure a "Formal Proposal." When the works have been agreed for, either by "Contract" or "Formal Proposal," the name of the contractor, the time limited for completion, and all other particulars are entered in the schedule* heretofore referred to, with a view to checking the contractors' accounts when received.

* *See* above.

It is the duty of Messrs. Cooper, Webb, and Winder to record in diocesan order, in a book kept for the purpose, all applications received for rebuilding, enlarging, and repairing churches; also to record in another book the subscriptions received (as reported to them by the treasurer from time to time) in aid of these several works.

It is the duty of Messrs. Cooper, Webb, and Winder to check all accounts for church works in their respective districts, when furnished by contractors or clergymen, and then to submit each claim to the secretary, who, when satisfied of their correctness by the certificates of the inspectors, clergymen, and bookkeeper, enters them in a book kept for the purpose, and certifies a transcript of them in another book kept by Messrs. Cooper, Webb, and Winder, which latter book is then submitted to the Commissioners, with a view to procuring their order for payment. When obtained, said book is handed to the treasurer, who issues payment.

It is the duty of Messrs. Cooper, Webb, and Winder to furnish to the treasurer "Dockets," containing the items of each payment to be made by him to clergymen, on foot of grants made to them, whether for ordinary or extraordinary repairs; by means of these dockets the treasurer is enabled to procure vouchers corresponding with his payments.

It is the duty of Messrs. Cooper, Webb, and Winder to issue, in the month of October in each year, to the clergy, the forms of yearly parochial estimates, with forms of declarations to be made by sextons as to the discharge of their duties, having previously numbered both form of estimate and of declaration; this involves the affixing of three postage stamps on distinct parts of each form of estimate. When the forms are returned to the office they are severally checked, endorsed, and entered in a schedule; they are then each divided into two parts, and one part of each is handed by Messrs. Cooper, Webb, and Winder to the "Church Requisite Department;" the retained parts (containing applications for church works) are then, in due course, brought by Messrs. Cooper, Webb, and Winder under the consideration of the Committee, when the inspectors' schedules are submitted by the architects, at which time it is the duty of Messrs. Cooper, Webb, and Winder to attend in the board-room with the architects, with the correspondence and documents connected with each church respectively under their charge.

It is the duty of Messrs. Cooper, Webb, and Winder to carry out, under the superintendence of the secretary, all orders then made by the Committee on these estimates. Copies of all the secretary's letters in their respective departments are made by Messrs. Cooper, Webb, and Winder, and are annexed to the respective documents.

It is the peculiar duty of Mr. Cooper (the senior clerk of the department) to enter daily, on the committee minute-sheets, the minutes made each day by the Committee in the Church Works Department, and to keep a list of all the grants recommended by the Committee to the Board, which grants are weekly submitted by the secretary to the Board for sanction. Mr. Cooper also enters in a book, monthly, the sums payable to the architects and inspectors of church works on account of their remuneration, and for their travelling expenses; when checked by the secretary and certified by him, they are submitted to the Committee to order payment.

It is also the peculiar duty of Mr. Cooper, with reference to the monthly return made to the Board by the bookkeeper, under the head of payments for church works, to certify those payments under the several heads of rebuilding, enlarging, and repairs and expenses of Architect's Department, for the purpose of checking the bookkeeper's statement

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of the sums paid during each month for church works, under the respective heads of rebuildings, enlargements, repairs, &c. &c.

It is the peculiar duty of Mr. Webb to make out, each quarter, an estimate of the stationery required, for the church works department, of which he has the charge and distribution, to the other officers of the department; he has also the charge of the postage stamps, which he receives from time to time from the secretary, with whom he accounts for same; it is also his duty to affix postage stamps to all the letters of the department.

Church Requisite Department.

Mr. *Jones* and Mr. *James S. Lewis.*

They receive from the first clerk each morning all letters addressed to the secretary on the subject of church requisites and dispose of them, either by replying at once under instruction of the secretary, or by sending them to the Committee for orders, when minuted, carrying out the order under the superintendence of the secretary.

Attending to all orders as they may be presented at the office for books, surplices, &c., and answering very many personal applications every day from the clergy and others on the business of the department.

The other "daily duties" discharged by these clerks vary considerably from time to time, owing to the peculiar nature of the business of this department; but taking the official year to commence on the 25th March, the following will show the duties to be performed at the several periods of the year:—

From 25th March to 1st May.—Entering in the treasurer's book the sums to be paid in May to each parish, on account of salaries, &c.; having same examined by the first clerk, and ordered for payment by the Committee. The number of churches and licensed places of worship for which payments are made, involving considerable correspondence, is 1,575; and at least two payments are made annually in each case.

From 1st May to 31st May.—Making a schedule of all matters, not annual charges, applied for in the parochial estimates; examining the office books to ascertain when those items were last applied, and bringing same under the consideration of the Committee for orders; communicating the several orders when made, under the superintendence of the secretary; checking all applications in the yearly parochial estimates, for elements and fuel, reducing the amounts applied for if over the regulated allowance, and sending notice to the clergyman of such reduction having been made.

From 1st June to 31st July.—Checking the receipts for all the organists', clerks', and sextons' salaries paid in May, writing for those receipts when not forwarded within a reasonable time, and returning numbers of them for correction; checking the clergymen's certificates as to the sums expended in requisites during the past year; noting the short vouchings in the payment book, to be deducted from the next remittance; and bringing under the consideration of the Committee, through the secretary, all applications for sums over vouched, and correspondence thereon.

From 1st August to 15th August.—Preparing for the annual report an analysis of the expenses of the department for the year, distinguishing how much has been paid for requisites, clerks' and sextons' salaries, organists and organ tuning, and fuel.

From 15th August to 30th November.—Entering from the parochial estimates into the payment books, in the proper account for each parish, the sums to be paid for salaries, and requisites (for the year) in November; comparing and checking same; preparing and checking a disbursement form for each parish to accompany the payment; entering the total amount for each parish in the treasurer's book; having same examined by the first clerk, and ordered for payment by the committee; procuring and checking a declaration from each sexton as to the discharge of his duties; returning numbers of them to be perfected, including counter signature of the clergyman.

From 1st December to 31st January.—Checking the receipts for all the clerks', sextons', and organists', salaries paid in November; writing for those not forwarded within a reasonable time, and returning numbers of them for correction.

From 1st February to 25th March.—Entering in the payment books the organists', clerks' and sextons' salaries payable in May; comparing and checking same; preparing and checking a disbursement form to accompany each payment; forwarding to all licensed places of worship blank forms of estimates for requisites for the ensuing year; keeping an account of all bibles, prayer-books, and registry books received in stock, and issued; checking same with the secretary; examining and entering for payment the accounts of the several contractors for surplices, linen, plate, upholstery, &c.

Perpetuity, Renewal, and New Lease Department.

Mr. *Kinder,* Principal, assisted by a temporary supernumerary.

The daily duties discharged by Mr. Kinder vary according as the class of business under each of the above heads may predominate.

In the case of applications for the purchase of perpetuities by immediate tenants, he is to furnish to the applicants the proper forms, six in number in some cases, and four in others; he is to call for the lease to be lodged in his office; if the applicant should not be the lessee, he is to require the applicant to furnish evidence of his title, which when received

received he is to forward with all other information in the office, under the directions of the secretary, to the solicitor, to report on applicant's title to purchase; so soon as the solicitor shall report favourably as to applicant's title, Mr. Kinder is to call for a deposit, and when there is an ecclesiastical landlord, he is to issue a form of requisition, certificate, and queries to be filled; when same are returned duly filled and signed, he is to submit all the returns through the secretary to the Commissioners, with the view of fixing the value upon which the terms are to be ascertained. When the value has been fixed by the Commissioners, for which purpose it is often necessary to procure valuations of the properties from professional persons, involving correspondence, &c., he is then to calculate the terms of purchase, which when sanctioned by the Committee and Board he is to notify, through the secretary, on certain forms, to the applicant and to the ecclesiastical landlord, if such there be. If no objection be made within ten days by either party, he is to apply upon another form for the approval of the Lord Lieutenant in Council, accompanied with a copy of the calculation of the terms certified by the secretary. On receipt of approval of the Lord Lieutenant in Council, he is to submit same, through the secretary, to the Board, upon which a certificate of the terms is sealed and forwarded, through the secretary, to the applicant. Six months' time from the date of this certificate is allowed for lodgment of the purchase-money by the applicant; if not paid at the end of five months, the applicant is reminded by the secretary of the time limited for payment by the certificate, and if it be not paid within the six months, the treaty is at an end; if paid within the six months Mr. Kinder, through the secretary, instructs the solicitor of the Board to peruse the deed, or if the party chooses to complete by a mortgage, to prepare the mortgage deed, and peruse the conveyance, furnishing the solicitor, in either case, with the lease copy, certificate of terms, and memorandum in respect to corn averages, &c. to be inserted in the conveyance under the provisions of the Act 3 & 4 Will. 4, c. 37. So soon as the conveyance has been executed by the Board, Mr. Kinder is to prepare for the seal of the Board, on forms, certificates for enrolment, which he forwards through the secretary to the solicitor of the Board, to be enrolled in the Court of Chancery, and registered in the registry office of the diocese; Mr. Kinder then, through the secretary, instructs the treasurer to pay a fee for same to the diocesan registrar. An abstract of all these steps in each case is recorded in a book kept by Mr. Kinder for the purpose; he also keeps copies of all the filled-up forms used in each case.

In the cases of applications by sub-tenants, Mr. Kinder is to furnish the applicants with the proper forms, which vary in number according to the grade of tenancy, giving all information necessary as to the mode of filling up and serving the required notices on the several parties, and for making declarations in respect to such services; when the period prescribed by the Act arrives, he is to procure from the applicant his lease, as well as a certified copy of his landlord's lease, as also like copies of all intervening landlords' leases, if such there be, and certified copy of lease from ecclesiastical landlord to first tenant, for the purpose of giving, under the directions of the secretary, sufficient instructions to the solicitor to report as to whether the covenant in the sub-lease is sufficient to entitle the applicant to purchase, and whether the services of the notices have been properly verified, &c.

It is to be observed that in the majority of these cases, in addition to the above, much correspondence arises not provided for by the office forms.

When these steps have been taken, and evidence of title procured, in case of applicant not being lessee, Mr. Kinder pursues the same course as in the case of an immediate tenant; he then issues forms of rental, valuation and queries, and calls for a deposit, prepares requisitions for the signature of the Commissioners to be addressed to the ecclesiastical landlord, immediate and intervening tenants, and, as soon as the several forms have been returned duly filled up, he is to submit them through the secretary to the Commissioners, with the view of fixing the value of all the lands under head lease, as well as the value of the part sought to be purchased. When the values have been fixed by the Commissioners, for which purpose it is invariably necessary to procure valuations of the properties from professional persons, involving correspondence, &c.; he is then to calculate the terms of purchase, which, when sanctioned by the Committee and Board, he is to notify, through the secretary, on certain forms, to the applicant, ecclesiastical landlords, if such there be, and immediate tenant, &c. If no objection be made within 10 days by either party, he is to apply upon another form for the approval of the Lord Lieutenant in Council, accompanied with a copy of the calculation of the terms, certified by the secretary; on receipt of the approval of the Lord Lieutenant in Council, he is to submit same, through the secretary, to the Board, upon which a certificate of the terms is sealed and forwarded by Mr. Kinder to the applicant; six months' time for the lodgment of the purchase-money by the applicant is allowed; if not paid at the end of five months, the applicant is reminded by the secretary (upon Mr. Kinder's report) of the time limited for payment by the certificate being about to expire; if not paid within six months, treaty is at an end; when the purchase-money is paid, steps similar to those observed in respect to immediate tenant are taken for the completion of the treaty.

In cases of applications for renewals of leases of the several properties vested in the Commissioners, both see estate and minor dignities, Mr. Kinder, on being applied to for the purpose, transmits the form of application for renewal to the applicant; when received, he examines and enters same in entry books kept for the purpose.

When it appears that the applicant is not the lessee, Mr. Kinder, through the secretary, requires him to satisfy the solicitor that he is the party entitled to the renewal.

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When the solicitor has reported favourably as to the title of the applicant, Mr. Kinder calculates the renewal fine, the basis having been previously settled by the Commissioners, and prepares a schedule each week containing particulars of each case for the approval of the Committee. When approved by Committee and Board, he notifies the fine, &c., to applicant on the form used for the purpose, under the directions of the secretary, making an entry thereof in a book kept for the purpose, which is checked by the secretary, and notifies the fine to the treasurer and the agent on the proper form, and when checked by the secretary, makes an entry of same in letter book. On the treasurer notifying that the fine has been tendered, Mr. Kinder certifies the treasurer's notice of tender in the manner required by order of the Board of the 26th January 1849, and when payment is notified to the secretary by the treasurer, Mr. Kinder, through the secretary, instructs the solicitor to prepare the renewal, furnishing him with the necessary particulars, as also the last lease (Board's part), and makes an entry thereof, as also of the secretary's letter to the solicitor, in the letter-book.

Where the tenant makes application for a renewal in a case where the lease has not been renewed within the previous nine years, it is Mr. Kinder's duty, in addition to the foregoing steps, under the directions of the Commissioners, to procure, through the secretary, evidence of the actual value.

In the cases of applications for separation of leases, it is Mr. Kinder's duty to require the applicants, through the secretary under the directions of the Commissioners, to furnish valuations of the whole property with a map of the entire, showing by distinct colours the portions into which it is proposed to divide same, and he is to apportion the rents according to the values approved of by the Committee, and subsequently to apportion the renewal fine with reference to each lot.

A return is made to the Board by Mr. Kinder in the month of January in each year, showing the number of leases that will expire in the year, with the dates of their expiration, and he is to carry out, under the directions of the secretary, the orders of the Board which may be made by the Commissioners on this return.

A return is prepared by Mr. Kinder every half-year, of the fines notified by the treasurer or local agents, from time to time, to the secretary during each half-year, and same having been checked by the secretary with a half-yearly return made to him by the treasurer, it is sent to the officer appointed to assist in auditing the accounts.

A book of variations in the rents of the properties of the Board, showing the increase or decrease in each half-year, is also kept by Mr. Kinder, and submitted half-yearly to the officer appointed to assist in the auditing of the accounts.

In cases of applications for the letting, sub-letting, and assigning of see houses, demesnes, and mensal lands, Mr. Kinder has to prepare and note such applications for the Committee, and carry out, under the superintendence of the secretary, the orders made thereon by the Commissioners.

All advertisements for contracts for church works, &c. pass through Mr. Kinder's hands; he retains copies of same, and every quarter he checks the charges made by the various newspapers (through Messrs. Smith & Sons) for these advertisements.

Mr. Kinder has frequently to communicate with the first clerk in respect to deeds, leases, &c. which are in the first clerk's custody, as guardian of the safe.

Mr. Kinder has to draft on the Committee minute sheets the minutes made by the Committee each day, on all subjects connected with his department.

Minute and Copying Clerk.—Mr. *Briars.*

Mr. Briars enters in the Board Minute Book the proceedings of each Board, from the Secretary's draft, indexes same, and endorses the orders on the documents submitted to the Board.

He enters, in two books kept for the purpose, all general orders, rules, and regulations made by the Board or Committee.

He arranges and preserves the sheets containing copies of the minutes made by the Committee until there shall be a sufficient quantity to form a volume, and he makes an index of these minutes.

He makes requisitions to the Stationery Office for stationery, small stores, books, &c. required for the use of the offices of this deparment. He receives and distributes same, as required, and keeps an account thereof for each office.

He fills up and issues summonses for Board meetings each week, and keeps a record of same.

He also prepares a form, each fortnight, for the first clerk's report on the state of the book-keeping.

He copies the forms required for suspending and for recommending the suspension of appointments to benefices and dignities, and copies various documents required for other departments when time will not admit of same being done in those departments.

When not engaged in any of the above duties, he assists in the business of the Church Requisite Department.

Treasurer's Department.

The clerks employed in it are—

1. Dr. Mason.
2. Mr. R. Wilson.
3. Mr. Seymour.

The

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The following is a copy of the return made to the secretary by the treasurer, in respect to the duties discharged by these gentlemen:—

"The business of the department may be divided into two branches, the receipt and disbursement of the revenues of the Board. It is very difficult to enumerate in detail the various duties devolving upon each person, as they vary at periods of the year.

"The average number of payments yearly is about 8,000; the number of stamped letters transmitted by post, containing either money or acquittances for payments, during the past year, above 11,000.

"The remittance letters are duly registered daily as they come to hand, and the monies placed to the proper accounts. All the expenditure of the Board in detail (obtaining from the clergy accountable receipts for each payment for church requisites) is vouched.

"The making out of lists of post bills, entering the payments, filling up the specifications, addressing, stamping them (in most cases dividing the post bills for contractors), entering the numbers of same, and the like, occupies the time of one of my principal assistants; while the entering of receipts, making out pay lists (quarterly or half yearly) for the various miscellaneous payments, viz., ministers' money, payments of curates' stipends, augmentation stipends, incidental payments, rating the different parties for the income tax, fully occupies the time of another.

"In 1845, after much discussion, and when the duties of the office were doubled by the establishment of the agency office, the Board granted an additional junior clerk, a large portion of whose time is devoted to the out-door business of the Commission; he has to give general aid in collecting, arranging, and binding vouchers, keeps journals of payments for augmentation and ministers' money, has the charge of stationery and postage stamps, &c.

"Dr. Mason assists in the discharge of most of the duties enumerated in the above statement, and, in my absence, represents me in the office.

"He opens all the letters of the department daily, registers all the money letters, enters and issues all the receipts for payments of every kind, pays and takes receipts for all payments made in the office; vouches all the miscellaneous payments of the Board, including stipends of curates, &c.

"Mr. Wilson is principally occupied in making payments for church expenses, repairs, extraordinary repairs, rebuildings, enlargements, and architects' salaries and travelling expenses, filling up the official notes of acknowledgments for these payments, preparing and binding vouchers for audit, taking the number of the post bills and post-office orders, which not unfrequently occupy an hour or more (the post bills for contractors having to be cut in two, increases the business under that head by at least an additional 1,000 letters per annum), drawing out schedules each half-year for augmentation payments, both general fund and Boulter's fund, in order to deduct income tax and glebe house instalments, totting the day-books of disbursements from day to day, &c.

"Mr. Seymour enters receipts in the treasurer's cash book, examines and prepares all credits for lodgment, executes all the banking and other out-door business connected with the office of the Ecclesiastical Commissioners; vouches the repair, exrepair, rebuilding, enlargement, and architect's salary and travelling expenses, order books; prepares the drafts, schedules, and receipts connected with the ministers' money, and enters in the treasurer's draft book and journal; examines all the receipts of the general fund and Boulter's fund augmentations; arranges in order and binds these receipts for the Commissioners vouching; fills and prepares all the income-tax receipts which the treasurer is obliged to give with each of these payments; posts the treasurer's ledger of the general fund and Boulter's fund augmentations; fastens and stamps all the letters connected with the treasurer's office, which exceed in number 11,000; has care of the stationery, &c."

(signed) *J. E. Stopford.*

Ecclesiastical Commissioners for Ireland.

The Department of Church Works.

The Staff of this department consists of Resident Architects, seven Inspectors of Church Works, and one Supernumerary ditto, five Clerks, and two Draughtsmen.

Resident Architects.—This office is now held by two, in succession to the late Mr. Welland. The duties connected with it are—

To prepare an annual statement of all works known to be required in the ensuing year, including reports on the necessity of the works applied for; estimates of the cost of the best mode of providing for the several wants; the provision to be made for existing as well as prospective contracts; detailed statements of the monies expended in the previous year; and a general report upon the working of the department.

The architects have to prepare the designs to be submitted for the consideration of the Commissioners, the bishops, incumbents, and other parties interested, and, on the necessary approvals being obtained, to prepare the plans and specifications, for the purpose of obtaining the requisite faculty in the Consistorial Court to authorise the works.

They have also to prepare the plans; detail drawings and full specifications for the obtaining of tenders; to report upon the tenders when they are received; to make the necessary duplicates of the plans for the solicitor; and to arrange the several preliminaries previous to the contract being prepared by him.

It is the duty of the architect to inspect works during progress; to correspond with the contractors, inspectors, and frequently with the incumbents and parishioners; to decide all cases of difference of opinion which may arise; to value all omitted or addition works, and to certify the amounts to be paid at foot of contracts. They have also to examine into the particulars of all applications for grants connected with the fabric of the churches, whether from the incumbents, inspectors, churchwardens, or other interested parties, and to report to the Commissioners in writing on the nature, value, and necessity of each separate item, and to advise as to the best mode of dealing with it.

It is their duty also to visit all churches where extensive works are sought for, either in rebuilding, additions, alterations or repairs, to enable them to prepare reports, estimates, and designs.

They are expected to be in attendance, not only at the special and weekly Boards, but also to be ready daily to wait upon the Committee, and to explain more fully than in the written memoranda, any matters which require professional knowledge.

The majority of the letters received in this department, amounting to about 11,900 annually, are submitted to the Committee of the Board, and minuted by them. These are all in the first instance laid before the architects, whose duty it is to read each letter, and having made themselves acquainted with the previous correspondence upon the subject, to write such a note upon the document as may assist the Commissioners in coming to a decision upon the point.

In the few cases where the parishioners provide and submit their own plans for works, it is the duty of the architects of the Board to examine the drawings and specifications very closely, and to report what amendments may be required in them; afterwards to make copies of them, and to superintend the execution of the works, and arrange the accounts, &c., in precisely the same manner as if the design had been made in the Commissioners' office.

It devolves upon them also to investigate all claims for the repairing sudden damage executed by orders of the Incumbent, under the special powers conferred on them, and to certify what sums should be allowed for these works.

They have also to advise and direct the inspectors, draughtsmen, &c., and to exercise a general control over the working of the department.

With regard to the numerous licensed places of worship not under charge of the Board, but for which grants are made, the duties of the architects are the same as in the case of churches.

Architects' and Inspectors' Expenses from 1st August 1861 to 31st July 1862.

	£.	s.	d.
Amount, including travelling, hotel, and postage - - -	3,278	17	10
Four clerks (church works) -	585	-	-
	£. 3,863	17	10

Number of miles travelled by the inspectors - - - - -	31,482¼

ESTIMATE of the RECEIPTS and EXPENDITURE of the ECCLESIASTICAL COMMISSIONERS for *Ireland* for the current Year.

Available Funds:	£. s. d.	£. s. d.	Outstanding Engagements:	£. s. d.	£. s. d.
87,000 *l.* 3 per Cent. Stock - -	80,910 – –		For Church Works, on the 1st August 1862	86,964 17 9	
Balance in bank 1st August 1862	17,991 2 9		„ Deduct Grants, rescinded on the 28th August 1862, pursuant to the order of the last Special Board - - -	7,375 – –	
		98,901 2 9			79,589 17 9
Probable Receipts:			Probable Expenditure:	£. s. d.	
From See Estates, after deducting poor rates and income tax - -	55,535 6 –		„ Requisites for celebration of Divine Service - -	8,004 16 10	
„ Suspended Benefices, Disappropriated Tithes, and Vicar Choral Property, after deducting poor rates and income tax - -	18,315 11 –		„ Clerk's and sexton's salaries -	23,611 2 7	
„ Charge on the See of Derry, after ditto ditto - - - - -	5,698 – –		„ Organist and organ blowers -	1,620 5 –	
„ Glebe House Loan repayments -	3,786 – –		„ Fuel used in churches - -	3,698 5 5	
„ Tax on Bishoprics and Benefices -	13,750 – –			36,934 9 10	
„ Interest on Perpetuity Mortgages -	769 – –		„ Augmentation of small benefices, under 1 & 2 Vict. -	2,513 – 10	
„ Ditto on 98,000 *l.* 3 per Cent. Consols (perpetuity purchase fund) - - - - - -	2,940 – –		„ Ditto ditto under 23 & 24 Vict. - - - - -	768 16 6	
„ Ditto on 87,000 *l.* 3 per Cent. Stock, chiefly under engagements - - - - -	2,610 – –			3,281 17 4	
„ Rent of premises at rear of house	31 10 –		„ Payments to Incumbents and Vicars Choral - - - - - - -	6,065 – –	
„ Bequest to Donamon Church -	7 – –		„ Salaries to Incumbents of Kill and Tullow parishes, under 23 & 24 Vict. c. 150 -	200 – –	
„ Income tax to be refunded by Inland Revenue Commissioners -	3,313 – –		„ Rent charges and expenses connected with See Mensal and other lands - - -	250 – –	
„ Interest on 11,830 *l.* advanced for building and improving glebe houses, under 23 & 24 Vict. c. 150 - - - - -	473 – –		„ Solicitor's salary and office expenses -	800 – –	
			„ Superannuation salaries - - - -	292 10 –	
			„ Advance of minister's money - - -	12,530 – –	
			„ Postage, advertisements, stationery, quit-rents, and receipt stamps - - -	651 – –	
			„ Insurance account - - - - -	2,000 – –	
			„ Incidents, rents, coals, candles, supernumerary clerks, valuation of lands, and travelling expenses, agent's department -	852 – –	
			„ Salaries - - - - - - -	6,166 – –	
					70,022 17 2
		107,228 7 –	Balance available - - -	- -	56,516 14 10
TOTAL - - - £.	- -	206,129 9 9	TOTAL - - - £.	- -	206,129 9 9

Appendix, No. 11.

PAPERS delivered in by the Rev. Canon *Selwyn*, 15 June 1863.

App. No. 11.

To the Queen's Most Excellent Majesty.

The humble Petition of the Dean and Chapter of the Cathedral Church of the Holy and Undivided Trinity, in Ely,

Sheweth,

That the original code of statutes for the government of the cathedral church of Ely was given by your Majesty's predecessor, King Henry VIII., and was confirmed by Queen Elizabeth.

That in the time of King Charles II., conflicting copies of the statutes existed, and that obedience to them was thus rendered impracticable.

That in consequence King Charles II. was graciously pleased to revise the statutes, and to promulgate a new code, by which the cathedral church has been governed to the present time.

That these statutes are in many respects unsuitable to existing circumstances, and cannot be literally observed.

That in the said statutes a special power was reserved to his Majesty King Charles II., and his Majesty's successors, to change or alter them, or, if it should seem fit, to promulgate new statutes.

That your Majesty's Royal Commission of Inquiry into the State of the Cathedral and Collegiate Churches, appointed in the year 1852, recommended in their third and final Report, presented to your Majesty in the year 1855, the revision of cathedral statutes.

That your Majesty's petitioners believe that the carrying out of that recommendation is essential to the well-being and efficiency of their cathedral church.

That hitherto all recent legislation respecting capitular bodies has dealt with them, not as spiritual corporations invested with functions and charged with duties capable of development and extension for the promotion of true religion and sound education, but as possessors of property applicable with facility to the general wants of the Church.

That the importance of the purposes to which so large a portion of capitular revenue has been already diverted, and to which it is proposed to divert still more, is fully recognised; but your Majesty's petitioners are firmly persuaded that those purposes can be most effectually accomplished by the capitular bodies themselves, under an improved constitution, in conjunction with the bishops, clergy and laity of their respective dioceses.

Your Majesty's petitioners therefore humbly pray,—

First. That your Majesty may be graciously pleased to take the requisite measures for giving to the cathedral church of Ely a new code of statutes.

Secondly. That no law may be enacted which is based upon the principle that the revenues administered by the cathedral body shall never be greater than at present, and that all further income derived from their estates by improved management shall be taken out of their hands.

Thirdly. That all future legislation for cathedral churches may be in accordance with the principles of the Acts passed for the improvement of the universities and colleges of Oxford and Cambridge, and for the management of their property.

And your Majesty's petitioners will ever pray, &c.

To the Honourable the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled. App. No. 11.

The Petition of the Dean and Chapter of the Cathedral Church of the Holy and Undivided Trinity, in Ely,

Humbly sheweth,

That a Bill has been recently brought into your honourable House "further to amend the Acts relating to the Ecclesiastical Commissioners, and the Act concerning the Management of Episcopal and Capitular Estates in England."

That the effect of this Bill would be, if it should pass into a law, to compel your petitioners and the other cathedral chapters (by Clauses 21, 22), to surrender all their estates now leased for 21 years, to the Ecclesiastical Commissioners for England, or else to make compulsory the enfranchisement of their estates, in which case a large portion of their value would pass to the Ecclesiastical Commissioners.

That in the year 1858 a Bill was brought into your Honourable House, but happily withdrawn, containing provisions of the same unjust and dangerous nature, some of which provisions, as appears by the published Report of the Select Committee of the House of Lords, were introduced by the First Paid Estates Commissioner of the Ecclesiastical Commission.

That one of the promoters of the present Bill is the Second Paid Estates Commissioner.

That your petitioners therefore have reason earnestly to request the protection of your honourable House against the continual encroachments of the Ecclesiastical Commissioners.

That the effect of the present Bill, if passed into a law, would be to absorb the legitimate functions and responsibilities of cathedral chapters (Clauses 13, 14, 15), and to accumulate masses of property in that metropolitan corporation which has already fallen under the censure of your honourable House for the improvident distribution of its resources and the irregular management of its affairs. House of Commons' Report, 1848.

That your petitioners desire to call the attention of your honourable House to the fact that while other public bodies, universities and colleges, have been strengthened and improved by the operation of Acts of Parliament (and here your petitioners refer particularly to the Universities and College Estates Act, 1858), the tendency and effect of legislation for the cathedral churches has been to abstract their resources, for the general necessities of the church throughout the kingdom.

That the chapters differ very materially from the bishoprics, in the fact that each chapter has various dependent institutions requiring improvement, and powers of action capable of development, and cannot therefore justly be limited to its present scale of income and expenditure.

Your petitioners therefore pray—

First. That no Estates Commissioner may be hereafter a member of your honourable House, which is the law respecting Copyhold Commissioners.

Secondly. That the enactments respecting chapter estates may be entirely separated from those respecting episcopal property.

Thirdly. That the present Ecclesiastical Commission Bill, so far as it touches the cathedral chapters, may not pass into law.

Report of Committee on Cathedral Churches.

The Committee of the Lower House of Convocation appointed to consider "whether the recent course of legislation with respect to the cathedral churches, which has tended mainly to the abstraction of funds, and not to the improvement of cathedral institutions, might not be amended with benefit to the church," report as follows:—

The Committee have given their best attention to the subject proposed for their consideration; and they believe that they shall do well to refer in the first place briefly to the history of recent legislation, so far as it has affected the cathedral bodies.

When the first Ecclesiastical Commission was issued in 1835, one of the points to which the Commissioners were commanded to direct their attention, was "the state of the several cathedral and collegiate churches in England and Wales, with a view to the suggestion of such measures as may render them conducive to the efficiency of the Established Church." And, accordingly, at the close of their first Report, the Commissioners stated that they were proceeding to take this subject into their consideration. Eventually, however, the recommendations of their second Report, which were embodied, with some alterations, in the Act of 3 & 4 Vict. c. 113, were, so far as the efficiency of the cathedrals was concerned, chiefly destructive: a very large number of canonries was prospectively suspended, while the improvements introduced were of trifling importance. The grand principle of the Act is evidently not the improvement of cathedral institutions, but the cutting down of cathedral establishments, in order to obtain funds for other church purposes. Since the passing of this Act, no legislation of any consequence has taken place concerning the cathedral bodies, except some enactments with regard to their property, tending chiefly to bring the whole of it under the power of the Ecclesiastical Commissioners.

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The first Ecclesiastical Commission of Inquiry having thus omitted to suggest any measures to increase the efficiency of the cathedral institutions, another Commission was issued by the Crown in the year 1852, specially charged "to inquire into the state and condition of the cathedral and collegiate churches in England and Wales," and to suggest "such measures as (regard being had to the purposes for which cathedral and collegiate churches were originally founded) may render the same more efficient and useful in promoting and extending the means of public worship and religious education, and in enforcing ecclesiastical discipline in the several dioceses in which they are situated," &c. Three Reports were made by this Commission. The third and final Report, which was presented to both Houses of Parliament in 1855, contained many important recommendations with regard to changes in the condition of cathedral and capitular bodies; but no attempt has been made to found any Act of legislation upon those recommendations.

The Committee therefore consider that the office and use of the cathedral bodies has been too little regarded in the legislation of the last 20 years; and that the effect of that legislation on the cathedral bodies has been, by the abstraction of their funds, to diminish, without equivalent advantage to the church, their power of performing their proper function, as institutions designed, and in their original condition most available, for the maintenance in its highest solemnity of the worship of the Almighty God, the support of effective diocesan administration, the preservation of sound theology, the advancement of religious education, and the promotion of works of Christian charity.

The Committee, however, are of opinion that much may still be done to increase the efficiency of the cathedrals; not by providing one uniform code of statutes for all cathedrals, a course to which the Committee would decidedly object; but by giving power to each cathedral body, with the approbation of its diocesan, and with the sanction of the Queen in Council, or of such other authority as to the legislature may seem meet, to amend its own statutes, and to adapt them from time to time to the requirements of the existing condition of the church, according to the peculiar circumstances of each particular cathedral. The Committee consider that it would not be expedient to submit such proposed amendments of statutes to the Board of Ecclesiastical Commissioners; inasmuch as it appears to the Committee that the office of controlling cathedral legislation ought not to be committed to the same Board, which is principally occupied in dealing with the funds derived from cathedral property for other than cathedral purposes.

James Randall, Chairman.

5 June 1860.

Concilium Episcopi.

Non igitur super contentis in dictis literis, cum consilio nostro diligentem habentes tractatum . . . . .

Dugdale, iii. 3. . . . Consilio capituli nostri, et consensu super præmissis primitùs requisitis et obtentis, de consilio juris-peritorum nobis assistentium. Carta Bonafacii Archiep. Cantuar. A. D. 1254.

Wilkins, i. p. 715. . . . Ex cura pastoralis officio, et *nostri capituli consilio*, invocata Sancti Spiritus gratiâ, hanc sanctam et venerabilem synodum duximus convocandam.—*Salisbury*, A. C. 1256.

Salisbury Statutes. *Residentium Munera.*—1. Concilium episcopi contra hæreses et schismata.

Lichfield Statutes, p. 4. Capitulum, hoc est consilium nostrum cathedrale.

Dugd. iii. 346. Triginta canonici ecclesiæ S. Pauli, cum capite suo episcopo, corpus et capitulum constituunt, et ecclesiæ negotia et secreta tractant.

MS. Statutes, p. 2. In nomine Summæ et Individuæ Trinitatis, Ricardus de Carron, Menevensis Episcopus indignus, filios suos omnes et singulos, videlicet, ecclesiæ suæ canonicos, ad tractandum super arduis et variis ecclesiæ suæ negotiis ad certos diem et locum convocavit, ut eorum communicato salubri consilio in ecclesiâ suâ Menevensi omnibus profutura temporibus statueret, et ordinaret.—*St. David's*, A. C. 1259.

Form of Appropriation of Parochial Churches to Cathedral Bodies.—See Report, p. xxii. *Dugdale*, Lichfield, num. xxx.

Donatio Regis Johannis Ecclesiæ de Bathecquelle Ecclesiæ et Episcopo Coventriæ.

Johannes Dei Gratia rex Angliæ, Dominus Hiberniæ, dux Normanniæ et Acquitanniæ, et comes Andegaviæ, archiepiscopis, abbatibus, comitibus, baronibus, justiciariis, vicecomitibus, præpositis, et omnibus ballivis et fidelibus suis salutem. Sciatis nos pro amore Dei et pro salute animæ nostræ; et animarum antecessorum et successorum nostrorum dedisse et concessisse et presenti cartâ nostrâ confirmâsse Deo et ecclesia Beatæ Mariæ et sancti Ceddæ Lichf. et venerabili patri nostro Galfrido Coventriensi episcopo, et successoribus suis, ecclesiam de Bathecwell cum præbendis et omnibus aliis ad ecclesiam illam pertinentibus, ut secundum ordinem et dispositionem quam Hugo bonæ memoriæ Coventrensis episcopus super eandem ecclesiam de Bathecwell fecit, ea cum omnibus pertinentiis suis in proprietatem ecclesiæ de Lichfield liberè convertatur, *salvo tamen servitio*

servitio trium presbyterorum qui in eadem ecclesiâ de Bathecwell deservient, et juxta arbitrium episcopi diœcesani, rationabilem sustentationem habebunt, ordinationem namque H. prædicti episcopi, quam super hoc fecit, ratam habemus et futuris temporibus semper habebimus, ecclesia autem de Lichf. concessit nobis unum presbiterum præbendarium in ecclesiâ de Lichfield, qui singulis diebus vitæ nostræ missam cantabit, pro sanitate et incolumitate nostrâ et post mortem nostram omnibus diebus missa pro salute animæ nostræ cantabitur imperpetuum. Quare volumus et firmiter præcipimus, quod prædictus G. episcopus et successores sui post eum habeant et teneant prædictam ecclesiam de Bathecwell cum præbendis et omnibus aliis ad eam pertinentibus, benè et in pace, liberè et quietè, integrè, plenariè et honorificè, cum omnibus libertatibus et liberis consuetudinibus suis, sicut prædictum est. Teste Willielmo Marescallo comite de Penbroke, Willielmo comite Sarum, Johanne de Pratell, Roberto de Thurnham, Thomâ Basset, Engel . . . . . de Pratell, Ricardo de Riveriis, Willielmo de Cantilupo. Datum per manum S. archidiaconi Wellensis apud Valoynez tertio die Februarii, regni nostri anno primo. App., No. 11.

See also Dugdale, Rochester, num. lxxvi. Ordinatio vicarie de Chalke. *" Salvâ perpetuâ vicariâ . . . . . portione congruâ, pro eâdem auctoritate nostrâ statuendâ et ordinandâ."*

Cathedral Commission.

Extracts on the subject of Capitular Councils.

Thomassinus.—Vet. et Nov. Ecclesiæ Disciplina.

Implebant ergo certissime capitula eundem locum idemque præstabant ministerium, quod et antiquissimus ille singularum ecclesiarum clerus, quo inconsulto nihil gerebatur. P. i. lib. ii. c. 9.

Quamquam nulla esset communis vitæ societas inter clericos cathedralium ecclesiarum per quinque priora secula, nec inter se, nec cum episcopo, coalescebant illi tamen in unum quoddam veluti corpus cum eo, et in partem sollicitudinis atque imperii sacri quandam societatem veniebant. Ergo presbyteri diaconique civitatem episcopalium, qui clerus erat superior diœceseos, et quem jam hinc donabimus capituli nomine, quamquam illud eis posterius tantum accesserit, clerus hic, inquam, *in unum corpus, in unum senatum consiliumque cum episcopo coibat; cumque eo principe et capite suo, clericis populisque diœceseos omnibus moderabatur.* P. i. lib. iii. c. 7.

Id.—P. i. Lib. ii. c. x.

Sicut instituta a Christo, sempiterni Dei Filio, hierarchia, non constat nisi episcopis, presbyteris, et diaconis: ita capitula, ceu sacri principatus effigies luculentissimæ presbyteris tantum constabant olim et diaconis, in unum cum episcopo senatum conciliumque conscriptis. Ita Paschalis ii. episcopo Compostellano formam delineans componendæ ecclesiæ suæ, jubebat ut presbyteros in eâ et diaconos cardinales institueret, quibus consiliariis et cooperatoribus uteretur.

Epist. 15.—*Cardinales in ecclesiâ tuâ presbyteros, seu diaconos, tales constitue, qui digne valeant commissa sibi ecclesiastici regiminis onera sustinere.*

Concil. Burdigalense, A.C. 1581. (*Thomassin.* Vol. i. p. 649.)

Declarat hæc sancta synodus, præcipuam in ipsis ecclesiis authoritatem ad episcopos pertinere; eosque consilio et operâ capitulorum et dignitatum juvari debere, ut membrorum capiti cohærentium et obsequentium.

Muratori Antiq. Ital. T. v. Diss. 62.

Paucis erant contentæ parochiales ecclesiæ, multis ecclesia cathedralis; atque ita conformatus clerus istius ut collegium constitueret, ac formam quamdam senatus, cujus caput episcopus fuit. Adstabant autem præcipui sacerdotes et diaconi episcopo ad sacra ministranda et ad varias ecclesiastici regiminis opportunitates. Aderant et episcopalibus conciliis; mojorisque momenti negotia non sine illorum consilio expediebantur.

Van Espen de Institutione et Officio Canonicorum. Pt. i. c. ii.

Præcipuum officium canonicorum cathedralium est opera et consilio episcopis in ecclesiæ regimine assistere. Quos, *canonicos cathedrales,* tamquam *cathedræ* episcopali proprius adhærentes, posterior ætas nuncupavit, hi in pristinum presbyterorum et diaconorum *presbyterium* atque *senatum* successerunt: quo fit ut, quemadmodum olim presbyteri et diaconi civitatis episcopalis unum cum episcopo, tamquam capite, corpus constituerent, fratresque episcopi dicerentur, ita canonici cathedrales in locum ipsorum suffecti unum cum episcopo corpus componere dicantur; et ut episcopi ipsos tamquam fratres agnoscant canonica decrevit auctoritas. Hi sunt, sine quorum consilio hodie, ut olim, majora ecclesiæ negotia episcopus absolvere non potest: qui similiter, ut olim, absente aut mortuo episcopo, pro corpore totius diœcesis debent excubare.

It appears to have been determined that the chapters should (except with regard to strictly capitular affairs) only be consulted, and that the whole power of decision should rest with the bishop.

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Thomassinus.—V. et N. Eccl. Discipl. Pt. 1. Lib. iii. c. x. s. ix.

. . tantò fuit consultius, ut elucidari satagerent episcopi, quibus illis (capitulis) in rebus jus definitivi vel consultivi tantum suffragii permittendum esset. Altercatum super eâ re fuit in 2^da^ congregatione concilii Remensis anno 1583, ac denique pronunciatum est, ex ipsorum assensione capitulorum, definitivi suffragii copiam eis non fieri, nisi ubi de eorum controvertebatur exemptionibus, jurisdictione, juribus, privilegiis, rebusque temporalibus; *reliquis vero in rebus consultiva tantum vota eorum esse posse.*

Bouix (de Capitulis) 1. i. 2. p. 6.

Percurrendo totam sæculorum seriem ab apostolicis temporibus usque nunc, semper et ubique reperitur in unaquaque cathedrali capitulum, id est, collegium presbyterorum et diaconorum auxiliantium episcopo in ecclesiæ regimine, et mortuo vel absente episcopo diœcesim episcopali et ordinariâ jurisdictione regentium.

Id. 1. ii. 1. p. 44. Ex illa vero doctrinæ ab eruditissimo Thomassino expositæ quantulacumque analysi, quisque facile concludet non immerito institutioni capitulorum assignari tanquam *essentiale et primarium* munus auxiliandi et supplendi episcopo in diœcesis regimine. . . . .

Id. 1. iii. 2. p. 53. Jam vero in præcedente capite probatum est finem illum essentialem et primarium esse munus *auxiliandi et supplendi episcopo in diœcesis regimine.* Hinc patet via ad rectam capituli definitionem, quæ sic statui potest: *Collegium clericorum ab ecclesia institutum ad auxiliandum et supplendum episcopo in diœcesis suæ regimine.*

Dicitur *ab ecclesia institutum,* ut institutio illa juris communis et universalis distinguatur a particulari institutione, qua episcopus aliquos clericos in corpus quoddam coadunaret ut sibi essent a consiliis. Dicitur *ad auxiliandum episcopo,* nempe sede plena; et additur *ad supplendum,* nempe sede vacante seu mortuo episcopo.

For a similar view of the cathedral churches of Germany, we beg to refer to Binterim's Christ-Katholische Kirche, from which a few extracts are here given.

(*Binterim.* Vol. III. Part. 2. ch. 7. § 7.)

If we go back to the first origin of the cathedral chapter, and observe the spirit of the ancient presbyteries, which has been retained in its purity, and distinctly expressed in the ecclesiastical ordinances of all ages, we shall perceive the high and important objects which it was designed to effect in a fourfold relation;

(*a*). In relation to the bishop;
(*b*). In relation to the cathedral church;
(*c*). In relation to the diocese; and, lastly,
(*d*). In relation to the whole body of the church.

(*a*). The bishop is appointed by the Holy Spirit to rule his church and to feed his flock, but he is not able personally to execute the manifold business of his ecclesiastical government. Therefore there has been from the earliest times a senate or council which should powerfully support him in all the branches of his episcopal office. What the ancient senate of the early presbyters was, such are in our times the cathedral chapters. Their object is the same, and so also are their obligations.

It is their greatest honour to take a part of the burden which the bishop, their head, has to bear.

. . . In ecclesiis præcipua autoritas et rerum gerendarum potestas ad episcopos pertinet; ii vero consilio et operâ capitulorum et dignitatum juvari debent, ut membrorum capiti cohærentium et obsequentium. — (*Synod. Rotomag. de a°* 1581, *cap.* 28, *De episcopis et capitulis.*)

(*b*) The cathedral is the mother of all the churches in the diocese; as such it must be a model for all, more especially in the elevated character of its divine services. To maintain this divine worship in the spirit of the catholic church, the cathedrals are designed.

. . . . . .

They shall regulate, purify, and animate the public forms of prayer, that through them a higher light of understanding, and more ardent warmth of feeling, and a stronger impulse to Christian activity may be promoted; and above all that the inner life of the spirit may be manifested in the outward demeanour. The goodly example of the mother church will thus extend to the daughter churches. . . . . .

(*c*) Relation to the diocese.

During the lifetime, and still more on the death of the bishop, the cathedral chapter must take a part in the administration of affairs in the diocese.

The most important concerns (according to the rules of the canon law) shall not be undertaken by the bishop without consultation with the chapter. The whole chapter has consequently relations with the diocese.

From this chapter certain members must be chosen to examine the clerks applying for ordination, and the priests as to their care for the souls under their charge. Others must have different offices, which may have an influence either on the clergy or laity of the diocese.

Every

Every member shall, by virtue of his office, be to the diocese as a shining light and a strengthening salt. App. No. 11.

The following passages are from English authors:—

Bishop Scambler.—(Letter to Queen Elizabeth, A. D. 1582.)

That kind of foundation implieth alway a society of learned men, staied and grounded in all parts of religion, apt to preach the gospel, and convince errors and heresies, which in the singleness of opinion, where particular men, over particular churches, as pastors, are set within the diocese where it is chief, may happen to arise, and further to assist the bishop, the head of the diocese, in all godly and wholesome consultations; inasmuch, that the cathedral church ought to be as it were the oracle of the whole diocese, and a light unto all places lying near it. Life of Archbishop Parker, App. to B. iv. No. 64.

Hooker.—(Ecclesiastical Polity, Book vii. c. vii. § 1.)

Touching the next point, how bishops, together with presbyters, have used to govern the churches which were under them: it is by Zonaras somewhat plainly and at large declared, that the bishop had his seat on high, in the church, above the residue which were present; that a number of presbyters did always there assist him; and that in the oversight of the people those presbyters were, after a sort, the bishop's coadjutors. The bishop and presbyters who, together with him, governed the church, are for the most part, by Ignatius, jointly mentioned. In the epistle to them of Trallis, he saith of presbyters, that they are *σύμβουλοι καὶ συνεδρευταὶ τοῦ ἐπισκόπου*, "counsellors and assistants of the bishop;" and concludeth in the end, "He that should disobey these were a plain atheist, and an irreligious person, and one that did set Christ himself and his own ordinances at nought." Which order, making presbyters or priests the bishop's assistants, doth not import that they were of equal authority with him, but rather so adjoined that they also were subject, as hath been proved. In the writings of St. Cyprian, nothing is more usual than to make mention of the college of presbyters subject unto the bishop, although in handling the common affairs of the church, they assisted him. But of all other places which open the ancient order of episcopal presbyters, the most clear is that epistle of Cyprian unto Cornelius, concerning certain Novatian heretics, received again, upon their conversion, into the unity of the church. "After that Urbanus and Sidonius, confessors, had come and signified unto our presbyters, that Maximus, a confessor and presbyter, did, together with them, desire to return into the church, it seemed meet to hear from their own mouths and confessions that which by message they had delivered. When they were come, and had been called to account by the presbyters touching those things they had committed, their answer was that they had been deceived, and did request that such things as there they were charged with, might be forgotten. It being brought unto me what was done, I took order that the presbytery might be assembled. There were also present five bishops, that upon settled advice it might be, with consent of all, determined what should be done about their persons." Thus far St. Cyprian. Wherein it may be peradventure demanded, whether he and other bishops did thus proceed with advice of their presbyters in all such public affairs of the church as being thereunto bound by ecclesiastical canons, or else that they voluntarily so did, because they judged it in discretion as then most convenient. Surely the words of Cyprian are plain, that of his own accord he chose this way of proceeding, "Unto that," saith he, "which Donatus, and Fortunatus, and Novatus, and Gordius, our compresbyters, have written, I could by myself alone make no answer, forasmuch as at the very first entrance into my bishoprick, I resolutely determined not to do anything of mine own private judgment, without your counsel and the people's consent." The reason whereof he rendereth in the same epistle, saying, "When, by the grace of God, myself shall come unto you," (for St. Cyprian was now in exile,) "of things which either have been or must be done, we will consider, *sicut honor mutuus poscit*, 'as the law of courtesy which one doth owe to another of us requireth.'"

ὥσπερ σύμπονοι δοθέντες τῷ ἐπισκόπῳ, Zonar. in Can. Apost.

Ep. 93.

The bishop for his assistance and ease had under him, to guide and direct deacons in their charge, his archdeacon, so termed in respect of care over deacons, albeit himself were not deacon, but presbyter. For the guidance of presbyters in their function, the bishop had likewise under him one of the self same order with them, but above them in authority, one whom the ancients termed usually an archpresbyter, we at this day name him dean. For, most certain truth it is, that churches cathedral, and the bishops of them, are as glasses, wherein the face and very countenance of apostolical antiquity remaineth even as yet to be seen, notwithstanding the alterations which tract of time and the course of the world hath brought. For defence and maintenance of them we are most earnestly bound to strive, even as the Jews were for their temple and the high priest of God therein.....

Bishop Stillingfleet. (Ecclesiastical Cases, Vol. i. p. 238.)

My Lord Coke saith, there were chapters, as the bishop's council, before they had distinct possessions.

(Ibid. Vol. ii. p. 568.)

The chapter are, by the canon law, styled *concilium* and *senatus episcopi*, as *Barbosa* and *Antonius Frances* confess. But that which is far more material to us, is that, by

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Co. 3 Rep.

our *common law*: it is said, that the dean and chapter were appointed as a council to the bishop, with whom he is to consult in cases of difficulty, to which purpose every bishop *habet cathedram*, and who are to consent to every grant, &c.; and in the case of the dean and chapter of Norwich, their being is declared to be so necessary, that although they should depart with their possessions, yet for necessity the corporation doth remain, as well to assist the bishop in his calling, as to give their assent, &c.

The following passage appears in the report of the case of the Crown *v.* the Dean and Chapter of Norwich, 3 Rep. 73, 2 Anderson, 120, 165, s. c.

Inasmuch as it was impossible that the church of God should continue without sects and heresies, it was in Christian policy thought and re-thought necessary, that every bishop should be assisted with a council, scil. with a chapter, and that for two reasons; first, to consult with them in matters of difficulty, and to assist him in deciding of controversies concerning religion, to which purpose every bishop *habet cathedram.* Second, to consent to any grant, &c. which the bishop should make to bind his successors, for it was not reasonable to impose so great a charge, or to repose such confidence in any single person, or to give power to one person only to prejudice his successor.—*By Attorney General Coke, arguendo, but assented to by the Court in 3d resolution. Chancery, M. T.* 40 *and* 41 *Eliz., Lord Keeper Egerton, Popham and Anderson, C. Js. and Periam, C. B.*

Bacon.—(Peace of the Church, section ii.)

The second consideration is, whether it were not convenient that there should be a more exact probation and examination of ministers; namely, that the bishops should not ordain alone, but by advice, and then that ancient holy order of the church might be revived, by which the bishop ordained ministers but at four set times of the year which were called *quatuor tempora*, and which are now called *Ember Weeks*, it being thought fit to accompany so high an action with general fasting and prayer, and sermons, and all holy exercises. And the names, likewise, of those that were to be ordained were published some days before their ordination, to the end that exceptions might be taken if just cause were. . . . .

There are two circumstances in the administration of bishops, wherein I could never be satisfied, the one is the sole exercise of their authority, the other the deputation of their authority. . . . .

For the first, the bishop grants orders alone, excommunicates alone, judges alone. This seems to be a thing almost without example in good governments, and therefore not unlikely to have crept in during degenerate and corrupt times. The greatest kings and monarchs have their councils. There is no temporal court in England of the higher sort, where the authority rests in one person. . . . .

Whence should this sole exercise of jurisdiction come? Surely one may suppose upon good grounds, that "from the beginning it was not thus," and that the deans and chapters were councils about the sees and chairs of bishops at the first, and were to them a presbytery or consistory, and intermeddled not only in the disposing of their revenues and endowments, but much more in ecclesiastical jurisdiction. . . . .

Therefore it seems to me a thing reasonable, religious, and agreeable to the first institution, that bishops in the greatest causes and those which require a spiritual discerning, (for example, in the ordaining, suspending, or depriving of ministers; in excommunications; in sentencing the validity of marriages and legitimations; in judging criminal causes, as symony, incest, blasphemy, and the like, should not proceed sole and unassisted. And this point, as I understand it, is a reformation that may be planted *sine strepitu*; and without any disturbance at all. And it is a matter that will give strength to the bishops, countenance to the inferior degrees of prelates or ministers, and the better issue, or proceeding, to the causes that shall pass.

Dr. Hacket.—(Speech before the House of Commons, A. D. 1641.)

I shall allege that which is the genuine and proper use of cathedral churches, and for which they were primarily instituted; that is, that the deans and chapters should be the *council of the bishop*, to assist him in his jurisdiction and greatest censures, if anything be wrong either in the doctrine or in the manners of the clergy. Some of our reverend brethren have complained unto you that our bishops have for many years usurped sole jurisdiction to themselves, and to their own consistory, and have disused the presbyters from concurring with them. I am not he that can assail this objection; nor will I excuse this omission, as if it were not contrary to the best antiquity. It is not to be denied, that Ignatius, Cyprian, Hierom, Austin, and others* have required that some grave and discreet presbyters should be *senatus episcopi*, and be advisers with him in his consistory. And as by negligence it hath been disused, so if it be established in the right form again, it will give great satisfaction to the church of God. But it seemeth strange to me, that when this reformation is called for, the corporations of deans and chapters should be cried down, who were employed in this work by very ancient institution. What canonist is there that doth not refer us unto them for this service especially?†

* See Bingham's Antiquities of the Christian Church, book ii. ch. 3, § 9.

† Dr. Hacket's apology for cathedral establishments, republished by Hatchard and Son, 1838.

Bishop Hall.—(Answer to Smectymnuus.)

Who ever challenged a sole jurisdiction?

We willingly grant, that presbyters have and ought to have a jurisdiction within their own charge, and that in all great affairs they ought to be consulted. We admit that bishops of old had their ecclesiastical council of presbyters, and we still have the same in our deans and chapters. Neal, Hist. of Puritans, vol. ii. p. 408.

Dr. Hammond.—(Preface to the Power of the Keys.)

That a moderate episcopacy, with a standing assistant presbytery, as it will certainly satisfie the desires of those whose pretensions are regular, and moderate (craving nothing more, and in some things less than the laws of the land), so that it will appear to be that which all parties can best tolerate.

Declaration of King Charles II. A. D. 1660.

That no bishop shall ordain or exercise any part of jurisdiction which appertains to the censure of the church, without the advice and assistance of the presbyters.

To the end that deans and chapters may be the better fitted to afford counsel and assistance to the bishop, both in ordination and the other offices mentioned before, I will take care that those preferments be given to the most learned, pious, and discreet presbyters of the same diocese. And that an equal number of learned, pious, and discreet presbyters of the diocese shall be joined together with the chapter for the above purposes.

The presbyterians moved, that Bishop Usher's Reduction should be laid down as a groundwork to treat on: that bishops should not govern their diocese by their single authority, nor depute it to lay officers in their courts, but should in matters of ordination and jurisdiction take along with them the counsel and concurrence of the presbyters. Burnet, Own Time, Vol. 1, fol ed. p. 130.

Bishop Reynolds.—(Dedication of his ordination sermon to the dean and clergy of his cathedral church of Norwich.)

I have taken the liberty of dedicating it unto you, that I might thereby testify the love and honour I owe your persons, the value I set upon your learned and pious labours, and the real thanks I return unto you for the great love which you have expressed towards my person, and assistance which you have afforded me in mine attendance upon the service of that diocese; and I hope it will not be grievous unto you, or offensive unto any, if after the example of the ancient bishops in the primitive and purer ages of the church, who were wont to sit with their clergy, and preside in an ecclesiastical senate,* I shall, in matters of weight and difficulty, entreat the advice and assistance of you, who are *presbyteri urbis*, in order to the more safe, judicious, regular, and inoffensive, determining of them.

Bishop Burnet.

Ordination weeks were always dreadful things to me when I remembered those words, "*Lay hands suddenly on no man; be not partaker of other men's sins; keep thyself pure.*" It is true those who came to see me were generally well prepared as to their studies, and they brought testimonials and titles, which is all that in our present constitution can be demanded. I never put over the examining of them to my chaplains; I did that always myself, and examined them chiefly on the proofs of revealed religion, and the terms of salvation, and the new covenant through Christ; for these are the fundamentals. But my principal care was to awaken their consciences, to make them consider whether they had a motion of the Holy Ghost calling them to the function, and to make them apprehend what belonged both to a spiritual life and to the pastoral care. On these subjects I spoke much and often to every one of them apart, and sometimes to them altogether, *besides the public examination of them with my chapter.—Bp. Burnet, Own Time*, ii. 643.

A day or two before ordination, he submitted all those whom he had accepted, to the examination of the dean and prebendaries, that so he might have their approbation.—*Life of Bishop Burnet.*

Bishop Gibson.

I shall only add, that in our ancient acts of ordination, it is not only set down that an examination was canonically made, but with that, the names of the examiners were also frequently entered before the names of the persons ordained; whereby it was certainly understood (on any occasion) upon whose approbation the particular persons were admitted to holy orders by the bishop.

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* Ἱερὸν σύστημα, συνέδριον Θεοῦ, Ignat.—Σύστημα ἐν ἑκάστη πόλει, Origen.—*Consessus Cleri*, Cyprian.—*Senatus ecclesiæ*, Hieron. et Cyprian., passim.

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SUGGESTIONS made to the Committee on the ECCLESIASTICAL COMMISSION and the ADMINISTRATION of ECCLESIASTICAL REVENUES, by *William Selwyn*, Canon of Ely Cathedral, 20 June, A.D. 1863.

SUGGESTIONS.

THAT a Cathedral Commission be appointed by Act of Parliament for the revision of Cathedral statutes, as in the case of the universities and colleges of Oxford and Cambridge. (*See* Cathedral Commission, 3d Report, 1855, p. xxix.)

That certain great principles be laid down in the Act; *e.g.*

Constitution of Cathedrals.

1. Besides the Chapter of Dean and resident Canons, a greater Chapter, comprising with them the Archdeacons, non-resident Canons, and some laymen, under the presidency of the Bishop.

2. Two meetings at least of the Greater Chapter to be held every year, at which all questions relating to the formation and endowment of new parishes, the supply of curates, retiring pensions, the augmentation of benefices, the selection of sites, the approval of titles, &c., shall be discussed and decided, subject to the consent of the Bishop, and whatever other sanction may be deemed best.

3. That in each diocese, (three) lay members of the Church be appointed by the Crown as members of the Greater Chapter, and to advise with the Bishop and with the Dean and Chapter on all matters relating to the extension of the Church; and to act as a Church Estates Committee for the diocese.

4. A Great Chapter of the province, comprising the Archbishop and Bishops, three Deans of cathedral churches, and three laymen appointed by the Crown, to whom shall be entrusted the formation of new dioceses (with consent of the Crown), the division of episcopal patronage, and who shall hear appeals from the Chapter of any diocese.

N. B.—By ancient custom, the Bishops of the province of Canterbury form a cathedral church.

The Archbishop - - is Bishop.
The Bishop of London - is Dean.
The Bishop of Winchester is Treasurer.
The Bishop of Salisbury is Precentor.
The Bishop of Lincoln - is Chancellor.
The other Bishops are Canons.

Property and Revenue.

That it be declared in the Act for Cathedrals—

1. That the estates of those Chapters which have surrendered their property to the Ecclesiastical Commissioners (in a manner not authorised by Parliament, are held in trust for the several Chapters.

That an exact account be kept of the property of each Chapter.

2. That the accounts of the Ecclesiastical Commissioners to 1st November 1862 be submitted to two experienced accountants, independent of any Government offices and of the Ecclesiastical Commission, who shall ascertain the financial position of the Commission, and give such explanations as may enable the public to understand the accounts, and see the effect of the great transactions in land undertaken by the Commissioners.

3. That the payment for each suspended Canonry from any cathedral be an annual payment equal to the average value of such canonry for the last 14 years.

(To get rid of the necessity of the Ecclesiastical Commissioners requiring to see the accounts of chapters.)

4. That, in order to reduce the great and growing establishment of the Commission, arrangements be made for the payment of augmentations and endowments to Archdeacons and clergy, by the several Chapters, in lieu of the payment for suspended Canonries to the Ecclesiastical Commissioners.

5. That where such arrangements cannot be made, the payments be made by the office of Queen Anne's Bounty, out of monies or property transferred for that purpose.

6. That the same powers of sale, purchase, exchange, enfranchisement and mortgage, be given to the Chapters (under the control of the Copyhold Commissioners) as are given to universities and colleges by the Acts of 1858, 1860.

7. That the incomes of all Deans and Canons be limited and secured from depreciation on the principles of the Tithe Commutation Act.

8. That the Minor Canons, lay clerks, and other members of cathedrals, be sufficiently provided for.

9. That the poor vicarages of the Dean and Chapter be augmented under the 17 Car. 11, 29 Car. 11, and 1 & 2 Will. 4, c. 45, by the Dean and Chapter, with consent of the visitor.

10. That the surplus revenues be applied to the improvement of other vicarages in the diocese, the endowment of new churches, the supply of curates in populous places, and other works for the good of the church.

11. That in all cathedrals where such a surplus shall accrue, a fixed per-centage of such surplus be paid over to a general fund of the province, for the benefit of dioceses less richly endowed.

12. That

12. That all mining property be placed under a special Commission; half at least of the produce to be invested as capital; the whole income to be employed for the benefit of the diocese in the first instance, and next for the increase of the general fund.

13. That the general fund be at the disposal of the Great Chapter of the province, to be allotted to the poorer dioceses, and dispensed by the several Chapters.

14. That the accounts of each diocese be sent annually to the Great Chapter, and the whole laid before Parliament and Convocation. App. No. 11.

15. That nothing in any former Acts be deemed to give any rights to the Ecclesiastical Commissioners over the cathedral precinct, or any portion of ground adjoining, but that all questions relating thereto be decided by the Dean and Chapter, with consent of the visitor.

William Selwyn.

21 June, A. D. 1863.

OBJECTIONS against the Bill for the Reduction of Cathedrals, and SUGGESTIONS for a better Measure.

OBJECTIONS.

I. The Cathedrals are incorporated by *Charters*, which dedicate the Foundations to the Glory of God, and prescribe the number of the Chapter (this applies to all of the new Foundation).

Some were founded by Kings, some by Bishops (as Salisbury, out of the Bishop's own estate,—Dugdale VI., p. 1294).

On both accounts their Foundation is very strong and sacred.

Further, the Bishops, on their admission, as well as Deans and Canons, swear to maintain the rights and privileges of the Cathedral Church.

No doubt an Act of Parliament may annul a Charter, and in extreme cases of necessity this must be done; but to deal thus with Chartered Corporations, *for the sake of obtaining their revenues*, for the general purposes of the Church, is surely a very high stretch of legislative authority (*see* a case decided by the Court of the United States, de Tocqueville, vol. I., p. 217).

Especially if there be particular purposes of Cathedral Institutions, in perfect unison with the Founder's intentions, and of great importance to the well-being of the Church.

II. The present Bill, in conjunction with 6 & 7 William 4, c. 77, will establish a new and formidable authority in the Church; viz. "the Ecclesiastical Commissioners for England."

Out of 13 Commissioners—

Three only have places for life.
Five are Cabinet Ministers.

The remaining five are "at all times removable by Her Majesty in Council."

Such a body should be closely limited in *power* and in *duration;* but they have already very great powers, *e. g.*, to revise Episcopal Revenues septennially; to fix afresh the annual payments from the richer Sees; to transfer estates from one See to another; to make new Archdeaconries, and re-arrange the old; to send for any persons, charters, or documents connected with the matters entrusted to them; to examine on oath. By the present Bill, they will have similar power over the Cathedrals, being set above the visitors in revising the statutes, may dispose of residence houses, attach Canonries to Archdeaconries and parishes, and receive and manage all the funds accruing from suppression of dignities.

Collisions must ensue between this body and the ancient authorities of the Church; it will control the Bishops; the minister of the day will have a great hold over the Church.

Such are their *powers*; and for how long are they given? The Commissioners are "*a Corporation, with perpetual succession.*"

III. The reduced Chapters are to manage the property now vested in the whole body. In the larger Cathedrals, five persons will have the management of the whole Chapter estates, while the portion of revenues reserved for Chapter purposes will be only about half of the whole.

It is easy to foresee that this will end in the transfer of the property to the hands of Commissioners, or the Government, who will pay fixed incomes to the members of the Chapter.

IV. Cathedrals have special purposes of their own, in the system of the Church: let us briefly sketch these.

SPECIAL PURPOSES of CATHEDRALS.

1. *Maintenance of Daily Worship*, with solemnity and dignity. The Bill leaves four Canons, each to reside three months. Suppose one is ill, or infirm, or dies in his term of residence, the Church may be left without a Canon for a long period. Carlisle has only four, and they bear witness, from their experience, that four is not sufficient for this purpose. (*See* Memorial from D. and C. of Carlisle.)

2. *Spiritual Charge of Cathedral City.* The City should be a model to the whole Diocese—a city set upon a hill—a pattern of excellence in the efficiency of pastoral ministrations and parochial institutions.

3. *The Chapter is* (de jure) *the Bishop's Council.*

(*a*) In the ancient Church the Bishop had his Council of Presbyters: Ignatius, Cyprian, Jerome—"*et nos habemus in Ecclesiâ senatum nostrum, cœtum Presbyterorum.*"

(*b*) It was so in the English Church formerly.

"Episcopus—consensu capituli sui," Wilk. Concil. I. p. 554.

"Capituli sui accedente consensu." I. p. 715.

"Triginta Canonici Ecclesiæ S. Pauli, cum capite suo Episcopo, corpus et capitulum constituunt, et Ecclesiæ negotia et secreta tractant." Dugdale's Hist. St. Paul's, p. 255.

(*c*) Chapter recognised as a Council by Common Law of England. "In the case of the Dean and Chapter of Norwich their being is declared to be so necessary, that

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that although they should depart with their possessions, yet for necessity the Corporation doth remain, *as well to assist the Bishop in his calling, &c.*" Co. 3. Rep. Again, "The Dean and Chapter were appointed as a Council to the Bishop." (*See* Stillingfleet, Ecclesiastical Canons, II. 568).

(*d*) Recognised by the right of electing the Bishop; this right controlled by the Statute of Henry VIII.; it was anciently a free election.

(*e*) Recognised by Canons of 1603.

1. By Can. 35 (Ordination). The Bishop should examine Candidates "in the presence of some of his Cathedral Church." Bishop Burnet always did so. (Own Times, Conclusion.)
2. By Can. 122 (Deprivation). Sentence to be pronounced by the Bishop, with assistance of Chancellor, Dean, and some of the Prebendaries.

(*f*) Bishop Reynolds of Norwich (Charles II.) expressed his determination to employ his Chapter as his Council. (Dedication of Ordination Sermon, Works, Vol. V.)

(*g*) Ill effects of disuse of Chapter Councils.

1. Bishop's power not sufficiently limited.
2. His authority not properly strengthened.

} Bacon—Peace of the Church, 2.

3. Ordinations less solemn—examinations variable—unworthy candidates sometimes admitted.
4. Alienation of Presbyterians and other Dissenters—breach widening continually—proofs from Clarendon, Baxter, &c. Robert Hall (Baptist) said he had no objection to Episcopacy, as in second and third centuries, but prelacy, as it now exists, would be enough in itself to make him a Dissenter.
5. Canons having fewer duties—appointments to canonries made with less regard to merit and fitness.
6. General lowering of Church discipline, and impaired efficiency, by want of mutual influence and co-operation between Bishop and Chapter.

4. *Assistance to Bishop in government of Diocese.* Formerly the Archdeacons, *officiales Domini Episcopi*, were *necessarily* members of the Chapter. (See Wilkins, Concil. vol. I. passim.)

A return to this practice would have many good effects. It would connect the Archdeacons more closely with the Bishop and Diocese; they would return periodically to the cathedral city, from their several districts; the state of the Church would be brought before Bishop and Chapter. The Chapter would thus become, in effect, the Bishop's Council, and there would be more security for the adoption of requisite measures of Church extension and amendment.

Further, it would provide—

Incomes for Archdeaconries, now ill-endowed.

Duties for Canonries, now nearly sinecures.

5. *Assistance to the Bishop in promoting Education.* Anciently the care of schools devolved upon the *Chancellor* (always a member of the Chapter). "*Cancellari officium est in scholis regendis.*" Constit. Ecc. Lichefeld, A.C. 1194. Wilk. 1, p. 498. "Omnes Scholas in comitatu Lincolniensi pro suo confert arbitrio." Constit. Ecc. Lincoln. A.C. 1212.

Would it not give strength and stability to the improved system of education now establishing, if one member of the Chapter were permanently appointed to this office, as "Diocesan Secretary for Education," with assistants in all the districts?

6. Some canonries must be left free from more active duties, for the encouragement of learning, if the Church of England is to maintain her character, and be ready at all times to defend the Faith.

7. In some few of the wealthier cathedrals, plans may be adopted for ministerial education, as now attempted at Chichester and Wells.

8. *Other ecclesiastical purposes* which might and probably would be regulated by Bishop and Chapter acting as his Council.

Each Diocese should have its own *authorized* system for the following purposes:

1. Building and repairing of churches.
2. Assistance to clergy, either overburdened with population, disabled by sickness or age.
3. Relief of clergy, widows and orphans.
4. Propagation of the Gospel at home and abroad.

9. *The Chapter revenues afford the means of augmenting poor benefices, &c.*

Can these purposes be accomplished? not perhaps completely, but in great measure. May we venture to suggest the following

PROPOSITIONS.

I. Statutes respecting residence, attendance at divine worship and preaching, to be revised and enforced.

II. Each Bishop and Chapter to prepare a plan for the effective spiritual care of cathedral city, either by augmented endowments, or annexation of Canonries with parochial charges.

III. Canons (35 and 122) respecting ordination and deprivation to be enforced.

IV. The Bishop before issuing general directions to his clergy, uniting benefices, &c., to lay the proposed measures before the Chapter, and allow time for their remarks.

V. Archdeacons to be members of the Chapter in their respective Dioceses. (This partly recommended by the Commissioners.)

VI. One member of the Chapter to be Diocesan Secretary for Education.

VII. Some restrictions on appointment to the Canonries thus disposed of (V. and VI.) so as to ensure, as far as possible, the appointment of fit persons.

VIII. To remaining Canonries, no one to be appointed under six years' standing in Holy Orders (as proposed in the Bill).

IX. More adequate provision for *Minor Canons*.

X. Provision

X. Provision for rural deans, from the small prebends of the old foundation.

XI. Chapter to make (periodical) returns of revenues to the Bishop.

XII. A fixed proportion of annual dividends to be reserved for improvement of benefices, &c.; and a statement of the disposal of this fund to be laid before the Bishop once in three years.

The above returns to be forwarded to the Archbishop of the Province, and by him to Her Majesty in Council, and the Houses of Parliament.

But as many points will require very careful consideration, and the circumstances of cathedrals are very various, the only safe course appears to be as follows:

1. The Archbishops and Bishops to consult together (by permission of Her Majesty), and draw up general principles for the regulation of cathedral churches. App. No. 11.

2. Each Chapter to consider how these principles may be best applied to their own cathedral, and lay their proposals (when approved by their own Bishop) before the Episcopal body.

3. It will then be easily determined what measures of improvement require—

1. Enforcement of existing canons and statutes.
2. Authority of visitors, and ultimately of Her Majesty in Council.
3. Act of Parliament.

Quod felix faustum que sit favente Deo.

W. S., 3 February 1840.

To the Honourable Committee of the House of Commons on the Ecclesiastical Commission, and Management of Ecclesiastical Revenues.

STATEMENT by the Reverend Canon *Selwyn*.

IN my evidence before the Committee, 15th June 1863, I stated that the Cathedral Chapters had reason to complain particularly of the Act 16 & 17 Vict. c. 57 (1853), as having a *retrospective* operation, and enabling the Ecclesiastical Commissioners to take for the purposes of the Commission monies actually invested by the Copyhold Commissioners for the benefit of the several Chapters, during 12 years preceding.

By the help of a friend, who has searched the Journals of the House of Commons, and by looking myself into Hansard's Debates, I have now ascertained the way in which this Act was passed; and desire to bring it before this Committee, as a specimen of legislation for the Church, and because it appears that our complaint in this case lies not so much against the Houses of Parliament, as against some one acting in the interest of the Ecclesiastical Commissioners.

In the Bill, as brought in 16th March 1853, intituled, "A Bill to explain and amend "the Copyhold Acts," *clause 4* stands thus (as written in black ink*): * Printed in Roman type.

"Whenever, after the passing of this Act, proceedings *which have been or* shall be commenced under the "provisions of the Copyhold Acts for the enfranchisement of any lands, and such pro- "ceedings shall terminate in enfranchisement, and it shall appear to the Copyhold Com- "missioners that the enfranchisement was one which might have been effected either under "the provisions of 'the Copyhold Acts,' or under the provisions of the said Act 14 & 15 "Vict. The monies or rentcharges which form the consideration of such enfranchisement *the same* *the same* "shall be paid and applied to such account, and in such manner as if the same were "received by or become payable to or for the benefit of any ecclesiastical corporation on *such* *had been effected* "an enfranchisement under the said Act 14 & 15 Vict.; and all the provisions of the "said last-mentioned Act which affect the application of enfranchisement monies under "that Act shall be applicable to such enfranchisements as aforesaid, when made under "the provisions of the Copyhold Acts, and the said Church Estates Commissioners and "Ecclesiastical Commissioners shall respectively have the same powers over such consi- "deration monies, or the interest accruing thereon, or upon land, rentcharges, or secu- "rities acquired in respect thereof, and also over or against any ecclesiastical corporation "interested therein, as such Commissioners respectively would have had if such enfran- "chisements had been effected with the consent of the Church Estate Commissioners, and "under the provisions of the said Act 14 & 15 Vict."

It does not appear from the Journals, or from Hansard's Debates, that any word was said about any alteration of this clause; but it appears from the Journals that Mr. Bouverie was Chairman of the Committee; and in the Bill, as printed on 12th May 1853, as amended in Committee, and on re-commitment, the clause appears altered as here marked (in red ink),* the words, "After the passing of this Act," and the word "when" being omitted.

It

* *Note.*—The words encircled with *red* ink in the original are shown by a line underneath, and the words inserted are printed in smaller *italic* type between the lines.

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It may still be a question whether the clause, as so altered, will bear an interpretation *retrospectively*; but it appears that the Estates Commissioners have taken and paid over to the Ecclesiastical Commissioners " 29,606 *l.* 6 *s.* 10 *d.*" " in respect of copyhold enfranchisements effected under the powers of the Copyhold Acts" (12th Report of Estates Commissioners (1863), p. 13).

On the Second Reading in the House of Lords, 18 July 1853, the Lord Chancellor (Chelmsford) stated the purport of the Bill as *prospective* (Hansard, cxxix, 375).

" The object of this Bill was to regulate the enfranchisement with respect to these cor-
" porations, and to provide that *for the future*, with respect to any enfranchisement
" entered into by the Capitular Commission, the money should be paid over to the Ecclesi-
" astical Commissioners (*q.* Estates Commission), to be applied according to the provisions
" of the Act."

The question here arises: How was the Lord Chencellor instructed to speak of the Bill as *prospective*, if it had become *retrospective?*

I beg to request that this my statement may be printed in the Appendix to the Report, as a supplement to my Evidence, together with any explanation which may be given by the Commissioners, or by their officers.

For it is evident that if injury can be thus done to public bodies by Bills bearing unsuggestive titles; if Bills can be thus altered without notice and without discussion; if the House of Lords can be misled by statements at variance with the real purport of Bills brought from the Commons, it will be necessary for public bodies to employ an agent to watch carefully all Bills which may possibly be made injurious to their interests.

(signed) *William Selwyn,*
Canon of Ely Cathedral.

8 July 1863.

LETTER from the Rev. Canon *Selwyn.*

My dear Sir, Foxton, Royston, 29 June 1863.

In accordance with your request, I have obtained the following particulars of augmentations and grants made by the Dean and Chapter of Ely, since the return to the Cathedral Commission in 1853. These are the chief contributions, omitting smaller donations to churches and schools.

I am, &c.
William Selwyn,
Canon of Ely Cathedral.

Lakenheath, V.—The promises mentioned in Cathedral Commission Report (1854), Appendix, p. 174, have been fulfilled.

1 *a.* 0 *r.* 35 *p.* annexed to the vicarage, as a site for vicarage house.

500 *l.* given towards the building.

Further augmentation of 20 *l.* reserved out of the lease of fen tithes.

Millmon, V.—2 *a.* 2 *r.* 36 *p.* annexed to vicarage.

80 *l.* per annum granted for a curate, for five years.

Foxton, V.—Field mentioned in Cathedral Commission Report, now annexed to vicarage, 3 *a.* 3 *r.* 18 *p.*

40 *l.* per annum reserved in lease of tithes (in addition to present augmentation of 24 *l.*), to come into possession after 14 years.

Ely.—Sites for National Schools, for boys and girls, by Dean and Chapter. Site for Infant School, also used for Divine Service, by a member of the Chapter.

500 *l.* given by Dean and Chapter towards building the above schools, with houses for master and mistress.

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ECCLESIASTICAL COMMISSIONERS FOR ENGLAND.

App. No. 12.

MINUTE of the Board on a Communication from Lord *John Russell* to the ARCHBISHOP of CANTERBURY, relating to the Augmentation of Benefices.

EXTRACT from Minutes of General Meeting, held 8 January 1852, confirmed 22 January 1852.

THE Archbishop of Canterbury laid before the Board the following letter, received by him from Lord John Russell:—

Downing-street,
"My Lord, 10 December 1851.

"I WISH to address you, as the Chairman of the Ecclesiastical Commission, on a very important subject.

"On the 4th of February 1835, a Commission was issued by the Crown to the persons therein named, with a view, among other objects, 'to devise the best mode of providing for the cure of souls, with special reference to the residence of the clergy in their respective benefices.'

"After the dissolution of Sir Robert Peel's administration, the Commission was renewed on the 6th of June in the same year, with a similar instruction to provide for the cure of souls.

"On the 4th of March 1836, this Commission made a Report. They drew attention to many facts of great importance, and made recommendations which were subsequently embodied in an Act of Parliament.

"Having been one of those who signed the Report, and having introduced in Parliament the Bill founded upon its recommendations, I have naturally felt anxious upon the subject. Your Grace will, I am sure, excuse me, therefore, if I refer to some of the principal statements of the Report on the subject of the cure of souls, and to the subsequent proceedings of the Commissioners. In considering the state of the cathedral and collegiate churches in England and Wales, the Commissioners stated that they had two objects in view. 'One is, to improve the condition of those benefices, *the population of which is of considerable amount*, but which are now so scantily endowed as not to yield a competent maintenance for a clergyman; the other is to add to the numbers of clergymen and churches, and so to *make a more adequate provision for the religious instruction of a rapidly increased and increasing population*.'

"In furtherance of these objects, the Commissioners proceed to state, from the Report of the Ecclesiastical Revenues Commission, that there are 3,521 benefices under 150 *l.* per annum; that of this number, 13 contained each a population of more than 10,000; 51, a population between 5,000 and 10,000; 251, a population between 2,000 and 5,000; and 1,125 a population between 500 and 2,000. There were thus 1,430 benefices under 150 *l.* per annum, having more than 500 population. Of these benefices under 500 population, the Commissioners, in their Report, took no notice whatever. This circumstance must be borne in mind.

"After some remarks, illustrating the wants of the parochial clergy, and the necessity of the 'most serious consideration, and much additional inquiry,' before even the general principles of distribution can be settled, the Commissioners proceed:—

"'The most prominent, however, of those defects, which cripple the energies of the Established Church, and circumscribe its usefulness, is the want of churches and ministers in the large towns and populous districts of the kingdom. The growth of the population has been so rapid as to outrun the means possessed by the establishment of meeting its spiritual wants; and the result has been, that a vast proportion of the people are left destitute of the opportunities of public worship and Christian instruction, even when every allowance is made for the exertions of those religious bodies which are not in connexion with the Established Church.'

"Examples of this lamentable deficiency are not wanting. The Commissioners cite some of the most glaring. Thus, in London and its suburbs they state there are four parishes or districts having an aggregate population of 166,000 persons, with church room for 8,200, and 11 clergymen; 20 others, with a population of 739,000, with church room for 66,155; and 45 clergymen, or one for 16,000 persons. In 34 parishes, with a population of 1,137,000, there was only church room for 101,682. Allowing one church for 3,000 persons, 379 churches would be required; whereas there were only with proprietary chapels about 100, while there were only 139 clergymen in a population exceeding 1,000,000.

"In the diocese of Chester there were 38 parishes or districts, each with a population exceeding 10,000; and in the aggregate 816,000, with church room for 97,700.

"In the diocese of York 20 parishes or districts, with a population exceeding 10,000, each with a similar want of church room.

"In the diocese of Lichfield and Coventry, 16 parishes or districts, each having a population exceeding 10,000, with a similar result.

"The Commissioners proceed:

"'The evils which flow from this deficiency in the means of religious instruction and pastoral superintendence greatly outweigh all other inconveniences resulting from any defects or anomalies in our ecclesiastical institutions, and it unfortunately happens that while these evils are

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the most urgent of all, and most require the application of an effectual remedy, they are precisely those for which a remedy can be least easily found.

" 'The resources which the Established Church possesses, and which can properly be made available for that purpose in whatever way they may be husbanded or distributed, are evidently *quite inadequate to the exigency of the case*, and all that we can hope to do is gradually to *diminish the intensity of the evil*.'

" With so striking a statement before them the Bishops of the Church, and the Ministers of the Crown, proceeded to advise sacrifices to a very large amount. The cathedral system was, in a great degree, relinquished to supply this alarming deficiency of churches and clergymen. The Crown gave up its patronage in prebends and canonries to a very large extent, to furnish means for so urgent and necessary a purpose.

" The result was not a little surprising. While a member of the Commission, I had often urged that this subject of the distribution of funds acquired by the reduction of deaneries, the suppression of canonries, and the abolition of sinecure rectories, should be considered.

" At length, on {19th July 1842, / 25th July 1843,} the Commission agreed to certain resolutions. After some provisions in favour of populous places they resolved, that in benefices having a population of—

1,000 and below 2,000, income to be raised to						£. 120
500	„	1,000		„		100
below 500	-	-	-	-	„	80

" Thus the evils which had been pointed out as greatly outweighing all other inconveniences, as being the most urgent of all, and most requiring the application of an effectual remedy, and to remedy which the resources of the Established Church were quite inadequate, have been postponed or neglected for the purpose of frittering away the resources which were placed in the hands of the Commission. Canonries in the Collegiate Church of Westminster, which were surrendered by the Crown, and which might have afforded the means of endowing new churches in Westminster and London, have been suppressed for the purpose of giving some 20*l.* or 30*l.* to small livings, with a population of 200 or 300 persons.

" I have now a return before me, with the population inserted at my request, by your secretary, which will fully bear out what I have said.

" It is a list of benefices and churches augmented by the Commissioners, made up to the 31st October 1850.

" I find in that return these instances:—

PARISH.	Grant by Commissioners.	Population.
	£.	
Admarsh - - - - -	21	250
Allen, West - - - -	67	645
Angle - - - - -	14	388
Apethorpe - - - - -	21	269
Arlecdon - - - - -	24	576
Arlington - - - - -	30	520
Arncliffe:		
Halton Gill - - - -	14	90
Hubberholme - - -	22	370
Ascot-under-Wychwood - -	39	521
Avenbury - - - - -	34	400
Bakewell:		
Monyash - - - -	34	520

" It is quite sufficient to give specimens from one letter of the alphabet. From A to Y it is the same system.

" Nor let it be supposed, that although the sums are very small, the aggregate amount is insignificant. It exceeds, if I mistake not, 10,000*l.* a year. For this sum 50 clergymen, in districts exceeding 3,000 or 4,000 in population, might have been endowed with incomes of 200*l.* a year each.

" This plan appears to have been agreed upon soon after Lord Melbourne and his colleagues left office in 1841, and when our successors were of course inexperienced in this work. As soon as I heard of the scheme, I sought an interview with the Bishop of London, and remonstrated against it. I must say, he did not appear to differ from me.

" Sir Robert Peel afterwards did his utmost to repair the mischief by the Act of Parliament he introduced. But he could not effect his object by borrowing 600,000*l.*, a debt which still hampers the Commissioners.

" The result is, then, that instead of turning their attention whole and undivided to the evils which they had themselves pointed out; which they declared to outweigh all other evils, and to demand an immediate remedy, the Commissioners have been scattering their funds in driblets, and while they relieved poor clergymen by charitable alms, have wasted resources which might have been made available for a great and paramount purpose.

" Let me add, that the evil thus pointed out by the Commissioners of Inquiry attracted the notice of the House of Commons. Lord Shaftesbury, ever zealous and indefatigable, proposed an address to the Crown to consider of the subdivision of parishes exceeding 4,000 in population.

" The Ministers of the Crown agreed to the address, and a Commission was appointed.

" An Act of last Session is the fruit of their labours. But the most important of their proposals were objected to, and have fallen to the ground.

" Still, therefore, the evil which the Ecclesiastical Commissioners deplored in 1836, and for which the House of Commons sought a remedy in 1836, remains in great, though somewhat abated, force.

" The Commissioners of Inquiry said, in 1836:—

" 'The question as to the general principles of distribution requires the most serious consideration, and much additional inquiry; and we must reserve for the present any distinct recommendation to Your Majesty.'

" Whether that 'most serious consideration' was ever given, whether that 'much additional inquiry' was ever made, I know not; I cannot recollect while I was a member of the Commission anything of the sort. But I think I have shown sufficient reason for believing that the wants which the Commissioners pointed out as most pressing have not been sufficiently attended to, and that sums amounting to 10,000*l.* a year have been distributed to places of small population.

" I trust this is sufficient to induce your Grace to recommend a reconsideration of this important subject. I shall be ready at any time to confer with

with your Grace, and with the Ecclesiastical Commissioners, or with a few of their number.

"I have, &c.
(signed) "*J. Russell.*"

The Board having considered the foregoing, agreed to the following Minute, of which they resolved that a copy should be forthwith transmitted to the Archbishop of Canterbury.

The Ecclesiastical Commissioners are desirous that Lord John Russell be assured that they shall gladly avail themselves of his offer of conferring with them, or with a few of their number, at any time when it may suit his convenience, either to receive them, or to attend a meeting of the Board. They have always regretted that the other important avocations of his Lordship have prevented his more frequent attendance at the Board. It would at all times have been gratifying to them to have had the benefit of his counsel; they are always disposed to pay great deference to his opinions. They are confident, moreover, that if it had been in his Lordship's power to attend more constantly at the Board he would have taken a less unfavourable view of their proceedings than he has expressed in his communication to the Archbishop of Canterbury.

Periods of nine and eight years respectively have elapsed since the adoption by the Board of the two Resolutions to which his Lordship's *objection* is now, for the first time, made known to the Board. During that time the Board has been deprived of the services of many of those who concurred in them. It is difficult, therefore, to ascertain the motives by which individual members of the Board were actuated in giving them their sanction. But in reference to the official proceedings of the Board enables the Commissioners to present an explanation which they trust will be satisfactory to his Lordship.

Lord John Russell states, that, "instead of turning their attention whole and undivided to the evils which they had themselves pointed out; which they declared to outweigh all other evils, and to demand an immediate remedy, the Commissioners had been scattering their funds, and have wasted their revenues, and that, therefore, the evil which the Ecclesiastical Commissioners deplored in 1836 remains in great, though somewhat abated, force."

It would appear from these passages that his Lordship considers the Commission of Inquiry, appointed by his Majesty in 1835, to be identical with the Ecclesiastical Commission, constituted by the Act 3 & 4 Vict. cap. 113. It may be necessary, therefore, to premise, that although the names of the persons who formed the Commission of Inquiry in 1835, are included in the number of those who were nominated as Ecclesiastical Commissioners, under the Act 3 & 4 Vict. cap. 113; yet the two Commissions were distinct, they acted under different authority, they had different functions imposed upon them. The Commission of 1835 was a Commission of Inquiry appointed "to consider the state of the several Cathedral and Collegiate Churches in England and Wales, with a view to the suggestion of such measures as may render them most conducive to the efficiency of the Established Church, and for devising the best mode of providing for the cure of souls, with special reference to the residence of the clergy on their respective benefices."

The Ecclesiastical Commission was constituted to carry into effect such recommendations or suggestions of the former Commission, with such modifications as Parliament in its wisdom thought it advisable to adopt. App. No. 12.

The objection which the Noble Lord states to the proceedings of the Ecclesiastical Commission may conveniently be considered as follows:—

That, by sanctioning the augmentation of benefices, with a population of less than 2,000, they have neglected the application of an effectual remedy for evils represented by the Commission of Inquiry as greatly outweighing all other inconveniences, and his Lordship illustrates this by adding, that canonries in the Collegiate Church of Westminster that might have afforded the means of endowing more churches in Westminster and London, have been suppressed for the purpose of giving some 20 *l.* or 30 *l.* to a population of 200 or 300 persons.

With reference to this illustration it may be sufficient to observe, that the principle of applying the funds derived from a particular cathedral or collegiate church to the endowment of churches within the town or diocese within which it was situated, was distinctly negatived by the Legislature. Unless, therefore, it can be shown that the parishes in Westminster and London were in a situation to admit of augmentation from the Commissioners, and that that augmentation was refused, no further observation on this point can be necessary. That this was not the case, may be safely inferred from the fact that during the time that the resolutions of November 1840 were in force (which authorised grants to those parishes only in which the population exceeded 2,000), although 152 parishes were augmented, two only in Westminster and London, viz., Islington and Hoxton, were competent to receive grants, and did receive, the one a grant of 48 *l.*, the other of 72 *l.*

It may be added also, that when Parliament desired to apply the canonries in Westminster to the endowment of churches and districts in Westminster, the object was effected by a specific legislative provision (viz., the 29th sec. of the 3 & 4 Vict. cap. 113).

That the Ecclesiastical Commissioners are not justly liable to his Lordship's objection may be best shown by tracing the history of their proceedings with respect to the augmentation of benefices, and by reference to the different documents, to some of which Lord John Russell has himself referred.

The Second Report of the Commission of Inquiry, after having stated that there were no less than 3,528 benefices under 150 *l.* per annum, proceeds thus:—

"Of this number, 13 contain each a population of more than 10,000; 51 a population of from 5,000 to 10,000; 251 a population of between 2,000 and 5,000; and 1,125 have each a population of between 500 and 2,000. On every one of these benefices it is desirable that there should be a resident clergyman, but unless their value be augmented it will in many cases be impossible to secure this advantage." The Commissioners of Inquiry add that, "of these the 1,253 benefices in public patronage are in the first instance the preferable objects of assistance from the funds available for the purpose of augmentation." And with reference to the 3,528 benefices, they refer to Appendix No 2 to the Report, which is an estimate of the probable cost of augmenting benefices with more than 300 population, which are there

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there stated to require augmentation. It is difficult to infer from these statements that it was the object of the Commissioners of Inquiry to limit augmentation to benefices with more than 2,000 population. On the contrary, that Commission states that 1,253 benefices, of which by far the larger number had a much less population, were the preferable objects of assistance; and moreover, by giving priority of claim to all benefices in public patronage, they excluded from early consideration many in which the population far exceeded that number.

It is true that in a subsequent part of the Report which Lord John Russell has quoted, they give instances of very populous places in several dioceses with inadequate pastoral superintendence and deficient church room; and they state, "that those evils outweigh all other inconveniences."

For these evils, however, the Commissioners suggested no remedy; for it must be borne in mind that the Report of the Commission of Inquiry contemplated merely the augmentation of existing benefices, or of districts to be legally constituted. Districts could only then be formed under the provisions of the Church Building Acts, which required the erection and consecration of a church as a necessary preliminary to the formation of a district; and as the Commissioners of Inquiry recommended no change of the law in that respect, and did not suggest the application of cathedral funds to the building of churches, their suggestions were necessarily confined to the augmentation of income of the actual incumbents of existing benefices, without reference (other than that previously made) to population, or of districts in which a church had been, or should be, first provided out of other funds.

If the Act of the 3 & 4 Vict. c. 113, was intended to make augmentatiou solely dependent on the amount of population, or to facilitate by formation of districts the increase of incumbents in populous towns, such intention would surely have been plainly expressed. But the only clause in which any reference is made to population is the 73d, which refers merely to questions of patronage, while the 67th clause, which directs the mode in which the Common Fund is to be disposed of, leaves it to the discretion of the Ecclesiastical Commissioners to apply it "for the cure of souls in parishes where such assistance is most required, in such manner as shall be deemed most conducive to the efficiency of the Established Church;" and at the same time renders it obligatory on the Commissioners to augment a particular class of benefices, namely, those the tithes of which might become vested in the Commissioners, many of which were notoriously of very small population.

Such being the law under which the Ecclesiastical Commissioners were bound to act, they, so soon as any funds were at their disposal, took into their serious consideration the mode in which those funds should be appropriated.

At a meeting held on the 15th August 1840, after reading the passage at page 5 of the Second Report of the Church Inquiry Commissioners, respecting 13, 51, and 251 benefices, all stated to be below an income of 150 *l.* per annum, and to have a population of 10,000, 5,000, and 2,000, they

"Resolved,

"That the claims to augmentation of such of these benefices as are strictly in public patronage be *primarily* considered at the first full meeting of the Commissioners, and that in the meantime the Secretary take steps for correcting in each case the statements which appear upon the Report of the Ecclesiastical Revenues Commissioners presented in 1835."

"That returns be requested from the several Bishops of all churches within their dioceses consecrated since that period, or which from any other cause are not included in the Report, with the view of ascertaining whether any of such churches come within the class so to be *first* considered."

The matter having been referred to a Committee, the Committee reported (on the 24th November 1840, and the Board confirmed their report), "That they having considered the proper limitations, exceptions, and regulations to be observed with reference to the churches *first* to be augmented, are of opinion that none should be augmented, the incumbents of which have not cure of souls; therefore, that in the cases of new churches and chapels, the assignment of a district should be deemed a necessary condition."

On the 10th May 1841, the Board "Resolved, that the Commissioners do recommend to Her Majesty in Council such augmentations as may be requisite to secure an average annual net income of 150 *l.* to the incumbent of every benefice or church with cure of souls having a population amounting to 2,000, and being in public patronage."

A scheme was accordingly prepared, and submitted to Her Majesty, and Her Majesty was pleased to confirm the same by Order in Council, which, after giving effect to the augmentations resolved upon by the Board, enacted, "That nothing herein contained shall prevent the Commissioners from extending augmentation to other classes of benefices when their funds shall have sufficiently increased;" a provision inconsistent with the idea that it was then determined not to extend augmentation to other classes.

On the 5th July 1842, the Treasurer reported to the Board that, "after making all the augmentations estimated as coming within the present resolutions of the Commissioners relating to augmentations, there would probably be an annual surplus income of somewhat more than 7,000 *l.*;" and the Board then resolved, "That it be referred to the Committee to consider whether, under these circumstances, it would be expedient to extend the existing resolutions to any other, and what class of benefices."

The following members attended the Committee: The Archbishop of Canterbury, the Earl of Harrowby, and the Bishops of London, Chichester, and Norwich.

Of those two only survive, viz., the Bishops of London and Chichester. They came to the following resolution:—

"That, as the enlargement of the resolutions relating to augmentations may now be done to a certain extent, it is desirable that the extension be made in favour of livings with populations below 2,000; and they recommended the following scale of augmentation, viz., where population is,—

	£.
"Below 2,000, and amounts to 1,000	120
" 1,000 " " 500	100
" 500	80

"To effect the whole of this, according to the estimate before the Committee, will require the annual

annual sum of 13,046 *l.*, and the present available surplus being only about 7,000 *l.*, the Committee request the Board, if they approve the scale, to consider with which portion, with or without modification, it is expedient to commence, and in what order to proceed."

On receiving this Report the Board

"Resolved,

"That as the annual income increases, the scale recommended by the Committee in the foregoing Report be fully carried out, subject to the same right of declining to recommend a grant as was reserved by the former resolutions, but that no grants be made until further notice to livings with a population below 1,000."

On the 4th April 1843, a Committee of the Board having had before them an individual offer of benefaction, coupled with an application for augmentation of a parish with a population of less than 500, and an income less than 80 *l.*, recommended the proposal to the Board on the ground "of the advantage of an arrangement by which a resident incumbent will be secured." The Board referred "the matter back to the same Committee, with instructions to consider the expediency of passing a general resolution on the subject."

The following members attended the Committee, viz., the Archbishops of Canterbury and York; the Bishops of London, Winchester, Chester, Chichester, Hereford, Lincoln, and Salisbury, the Dean of Westminster, Lord Wharncliffe, Lord Duncannon, and Sir George Grey.

They came to the resolution, "That having had before them a statement of the present annual income, of the amount of grants already made, and the estimate of the probable amount required for completing the augmentations of benefices with populations of 2,000 and 1,000 respectively, they are of opinion that the annual surplus, after providing for these liabilities, justifies the Commissioners in proceeding at once to fulfil their promise respecting churches with a population of 500, and in accepting benefactions in all cases within their rules of relative population and value; and they recommend that this alteration be adopted, and due notice of it be given in the printed resolutions of the Board;" and the Board, with Lord Duncannon in the chair, confirmed this resolution.

At this period Sir Robert Peel introduced a Bill into Parliament, called the Church Endowment Act, the object of which was to give, for the first time, a power to the Ecclesiastical Commissioners to subdivide populous parishes by the formation of districts within them, and to endow them with funds derived from a loan made by the Governors of Queen Anne's Bounty. A plan to a similar effect had been submitted to the Board by the secretary to the Bounty Board, and printed for their use in February 1841.

When Sir Robert Peel's Bill had made some progress in Parliament the Ecclesiastical Commissioners appointed a Special Committee "to consider what general regulations it may be proper to lay down as to the mode of working the Church Endowment Bill when it shall have received the Royal Assent, and how far it will be expedient to alter or extend the existing resolutions respecting augmentations."

That Committee reported on the 25th July 1843, "that having considered the existing resolutions respecting augmentations, they recommend that the first class be extended so as to include populations below 500." With respect to the Endowment Act, the same Committee reported, "that no application be, in the first instance, entertained for constituting a district to be endowed solely out of the funds created by the Church Endowment Act, which shall contain a population of less than 2,000;" and the Board having sanctioned the resolutions of the Committee, notice of the altered resolution as to augmentation was promulgated. App. No. 12.

The combined effect of facilitating the formation of new districts and extending the augmentation to less populous parishes, brought forward an extent of applications for grants beyond what the Commissioners had anticipated or had the means of meeting; and on the 6th August 1844 they suspended, with some exceptions, until further public notice, the published resolutions respecting augmentation; accompanying that suspension by an assurance that all applications which had been made before a certain date should be taken into consideration so soon as the state of their funds would allow.

This suspension, though necessary from the inadequacy of the funds of the Commission, gave rise to some real hardship and to serious complaint. Those who with the praiseworthy object of relieving spiritual destitution had built churches, had given up the patronage, and had had districts assigned to them in expectation of receiving grants, had to sustain severe disappointment. Considering, therefore, the strong claim of these parties to assistance, founded on the assurances conveyed to them in 1844, and having in view the paramount importance of securing what the Royal Commission of 1835 specially enjoined, an increase of the number of resident clergy, the Commissioners determined, on the 8th April 1848, to afford to the more urgent cases partial relief; and to appropriate to that object a sum not exceeding 5,000 *l.* per annum. A detail of the measures adopted under the resolution is given in the last Report of the Commissioners to Her Majesty, which was submitted to Parliament in the course of the last Session.

Having thus detailed the measures taken by the Ecclesiastical Commissioners with respect to the augmentation of benefices, from the period of their first appointment up to the present time, they have little to add in explanation or defence of those proceedings.

If the Board has exceeded the limit of distribution laid down by the Commissioners of Inquiry in 1835, that excess at the utmost goes no further than the grants made to benefices with a less population than 500. The amount of the sum annually so expended is 1,569 *l.* only, out of a total sum of 45,805 *l.* annually paid for augmentation of benefices, and the decision to make this limited expenditure was not taken until Parliament had by the 6 & 7 Vict. cap. 37, the Church Endowment Act, made provision not previously anticipated for the spiritual care of populous parishes; and had enabled the Commissioners to create 228 new districts, with large populations, in addition to the 270 populous places to which they had previously assigned assistance out of the Common Fund.

If, after thus providing for 498 populous parishes or districts, the Commissioners thought it advisable to apply a limited sum to meet the wants of some less populous places, and thereby to secure to them the advantage specially enjoined in the Royal Commission of 1835, of a resident incumbent, the course pursued will not, it is hoped, be deemed

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deemed by his Lordship, on reflection, to have been unjustifiable.

It may, perhaps, be a question whether the Commissioners have properly exercised the discretion confided to them; but their object has been singly to promote the efficiency of the Established Church, and to provide for the cure of souls with special reference to the residence of the clergy on their respective benefices.

That the payments made were small, is unfortunately too true. This objection applies equally to some of the grants made to the most populous places. The minimum of assistance to be given in any case was fixed by a resolution of the Board of the 24th November 1840, at 5 *l.*, and sums under 10 *l.* were assigned to populous districts under the earliest distribution, in order to raise the income to 150 *l.* Such a contribution, if not unfit when applied to an income of less than 150 *l.*, must, when applied to an income of less than 80 *l.* a year, be at least of an equal, if not of a greater value.

But it must not be imagined that this provision for smaller districts did not benefit those parishes that were more populous. Many of those districts, though themselves of limited population, were taken out of parishes where the population was large. Of 205 parishes or districts with populations under 1,000, to whom grants in augmentation have been made, 60 are districts taken out of parishes with a population above 5,000; 56 out of parishes with a population above 2,000; and only 37 out of parishes with a population less than 1,000. In these cases, of which some few are annexed as examples, the populous place had the advantage of another resident clergyman within it, and the over-burthened incumbent was thus in many cases relieved from the charge of the more distant portion of his flock, to which, either from distance or other circumstances, it had been impossible for him to pay adequate attention.

The Ecclesiastical Commissioners have thus brought under Lord John's notice the facts and circumstances connected with their administration of the funds committed to them. They are aware that all public bodies, to whom discretion is entrusted, are liable to be called in question for its exercise; and that after a certain lapse of time transactions may appear in a very different light from that in which they were originally viewed. The proceedings of the Commissioners, however, as regards augmentation, have been always known to the public. Their resolutions have on each several occasion been printed and promulgated. Each separate case of augmentation has been submitted to and received the sanction of Her Majesty in Council. The whole of the proceedings of the Commissioners have been specifically stated in the Reports from time to time submitted to Her Majesty, and by Her Majesty's Command laid before both Houses of Parliament; and although a Committee of the House of Commons was engaged during two successive years, 1847 and 1848, in examining the management of the Ecclesiastical Commission, and although an Act of Parliament was introduced and passed in the course of the year 1850, to regulate their future proceedings, yet the resolutions of the Board of 1842 and 1843, now for the first time the subject of his Lordship's observation, did not call forth any expression of disapprobation from the Committee, nor was the general administration of the funds applicable to the augmentation of benefices deemed by Parliament to require any interference with that discretion which the law had previously vested in the Ecclesiastical Commissioners.

	Population.			Population.
Admarsh	250,	taken out of	Lancaster	24,149
Stone	296	„	Berkeley	4,701
Crook	257	„	Brancepeth	2,157
Keresley	416	„	Coventry	19,521
Newlands	125	„	Crossthwaite	6,778
Stockwith	438	„	Gainsborough	8,766
Rathmel	330	„	Giggleswick	6,726
Callwen	118	„	Devynnock	3,474
St. Iltyd	248			
Hagel	213	„	Kendal	27,188
New Hutton	355			
Hook	222	„	Kingston	22,257
Dallaghill	400	„	Kirkby Malzeard	10,912
Mickley	300			
Arkendale	305	„	Knaresborough	13,781
Hewgill	251	„	Sedburgh	7,404
Hutton Roof	319	„	Kirkby Lonsdale	10,912
Barton	319			
Willington	301			

Appendix, No. 13.

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PAPERS delivered in by *J. J. Chalk*, Esq., 22 June 1863.

Ecclesiastical Commissioners for England.

Regulations respecting Grants out of the Common Fund.—February 1863.

The Ecclesiastical Commissioners for England are prepared to receive applications for grants out of the common fund under their control, towards making better provision for the cure of souls.

These grants will be made only on condition that they be met by benefactions from other sources, the benefaction not being in any case less than 100 *l.*

A benefaction from trustees, or from any diocesan or other society or body of contributors, as well as from any individual, whether such benefaction consist of money, land, house, site for a house, tithe or rentcharge, any or all, may be met by a grant from the Commissioners; but neither a grant from Queen Anne's Bounty, nor a benefaction already met by such a grant, nor money borrowed of Queen Anne's Bounty, nor a charge upon the revenues of any ecclesiastical corporation, aggregate

aggregate or sole* (except as under mentioned), nor any endowment, bequest, gift or benefaction already secured to a benefice or church, can be met by a grant from the Commissioners.

The grant will not in any case exceed the amount of the benefaction, and as a general rule it will not exceed 1,000 *l.*

Grants will be made to existing benefices. Districts proposed but not actually assigned by Order in Council, will not be eligible to receive grants, except in cases where the amount of benefaction offered would, with the Commissioners' grant, be sufficient to provide 150 *l.* per annum.

In selecting cases, priority will be given to those which, having regard to income, population and area, or any of them, shall appear to be the most necessitous.

A benefice held contrary to the provisions of the Plurality Act, as applicable to new incumbents, will not be considered eligible for a grant, except in the case where the object is the immediate provision of a parsonage house.

A benefice which has received a grant is not disqualified, on the offer of a further benefaction, from receiving a further grant in any subsequent year.

The grant and benefaction may at any time, with the consent of the Commissioners and the Bishop of the diocese, be laid out in the purchase of land or tithe rentcharge within the parish or district, or in the purchase or erection of a parsonage house.

Every application must contain a specific offer of a benefaction, and must reach the Commissioners' office before the 1st of December, in order to obtain a grant in the following spring; and, in the event of a grant being made to a benefice, the benefaction, if in money, must be paid to the Commissioners on or before the 1st of June following, or the grant will be rescinded.

The Commissioners reserve to themselves the power of altering these regulations from year to year, as they may deem expedient.

All communications to be addressed to the Secretary, Ecclesiastical Commission, 10, Whitehall Place, London, S.W.

By order of the Board,

James J. Chalk, Secretary.

* Where the incumbent of a benefice is willing to surrender a portion of the endowment of such benefice towards augmenting the income of a district church, such surrender will be treated as a benefaction of a sum equal to seven years' purchase of the net annual income so surrendered.

Distribution of Common Fund, 1862 and 1863.

Tabular Statement, showing the Scale of Population and Income adopted, the Number of Cases met, the Aggregate Value of the Benefactions accepted, and the Amount of the Grants made.

Benefices, with Population of	Net Income, not exceeding per Annum	Number of Offers met by Commissioners.	Aggregate Value of Benefactions met by Commissioners.	Aggregate Amount of Commissioners' Grants.
(February 1862)	£.		£.	£.
2,000 and upwards	200	81	54,547	50,670
1,000 and under 2,000	160	29	17,858	16,576
500 „ 1,000	130	36	22,672	20,669
200 „ 500	100	18	8,663	8,163
In addition to the above, Grants were voted to six Benefices, of which the incomes exceed 200 *l.* per annum, but the populations are very large; and to one other Cure, the area of which is 10,273 statute acres		7	5,525	4,600
		171	109,265	100,678
Proposed districts		6	14,230	6,000
		177	123,495	106,678
(February 1863)			£. s. d.	
5,000 and under 10,000	250	36	23,932 19 –	23,266
2,000 „ 5,000	200	38	22,714 15 5	22,515
1,000 „ 2,000	160	33	19,718 7 6	18,803
500 „ 1,000	130	43	29,285 15 1	21,557
200 „ 500	100	31	15,862 19 4	15,664
		181	111,514 16 4	101,805
Proposed districts		5	13,050 – –	5,000
		186	124,564 16 4	106,805

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LETTERS from Messrs. *White, Borrett & White* to the Secretary, Ecclesiastical Commission.

No. 8280.—19 June 1863.

(File No. 2165.)

London, 6 Whitehall Place,
Dear Sir, 17 June 1863.

As the evidence given by Mr. Crowdy before the Committee may be thought to call for some explanation from us, we beg to trouble you with the following statement:—

Shortly after the transfer of the estates of the See of Durham to the Ecclesiastical Commissioners, there was evinced a strong disposition to invade and abridge the rights of the See, and actions were threatened against the lessees of the Bishop in more than one quarter.

Fenwick against Hedley, was one of the first cases. In this, as in the others, the lessees of the Commissioners are defendants, and the object of the defence is to protect the ancient mineral rights of the See, not to assert or enforce any new or extreme rights.

At the time these proceedings originated, it was thought advisable that our late partner, Mr. John Meadows White, together with Mr. E. J. Smith, should visit the county, and with the assistance of Mr. Nicholas Wood, who, it is well known, possesses a more intimate acquaintance with the mineral rights of the See of Durham than any other person, should make all necessary inquiries. This was done, and Mr. White, whilst there, invited several of the gentlemen interested in the questions to a conference. A meeting accordingly took place, at which Mr. Fenwick was in the chair; and a reference to Mr. White's report of the 3d November 1860,* will show how the instructions he had received from the Commissioners were carried out, and the spirit of conciliation with which the parties were met; and it is in this spirit that the defences have been conducted.

In the action of Fenwick against Hedley, to which Mr. Crowdy's evidence more particularly refers, we have acted throughout under the advice of counsel (the pleas having been settled in consultation by our equity and common law counsel), and have been in constant communication with both Mr. Smith and Mr. Wood, and, as you are aware, we have also had the authority and sanction of the Commissioners from time to time, for what has been done.

Although it was agreed at the meeting at Durham that (where practicable) cases should be stated for the opinion of the Court, as the less expensive and more expeditious mode of proceeding, yet, when we afterwards applied to Mr. Fenwick's solicitors to concur in stating a case to avoid the expense of a trial at Nisi Prius, they declined to do so, and the proceedings took the ordinary course.

It seems clear from the whole tenor of the Lanchester and other Inclosure Acts, that there was no intention on the part of the Legislature, in authorising the inclosure of the moors, to abridge the rights and powers of the See for getting and carrying minerals; it was therefore important to show what those ancient rights were, and that they had been immemorially used, whilst, on the other hand, the Plaintiffs desired to shut out all such proof, and hence the complaint about documentary evidence.

With regard, however, to the documentary evidence put in, it is right we should state that every attempt was made by us to avoid unnecessary expense. Mr. Crowdy was furnished, before the trial, with a list of all the documents intended to be adduced in evidence, stating where the originals were to be found, and as to such as were printed, whether under Parliamentary authority, in the proceedings of the Surtees Society, Hutchinson's History of Durham, or other books of authority; whilst as to those not in print, that Mr. Longstaffe, as acting for both parties, should make certified copies or extracts, and that they should be used on the trial to save the trouble and expense of producing the originals. These suggestions, however, were met with a positive refusal, on the ground, that "it was not a case in which the plaintiffs should assist the defendants in getting the formal proof of ancient documents before the Court, in order to save the heavy costs of producing the originals." After the trial, Mr. Crowdy applied to the Court of Exchequer to order the Commissioners to furnish copies, but the Court refused to make such order, no previous application having been made for copies. Upon being applied to, a copy was at once furnished by us, for which Mr. Crowdy has to pay 14*l.* 3*s.*

As to the present position of the case, a verdict was taken for the plaintiffs on the trial (as indeed is usual where it is desired that the case should be decided by the Court at Westminster), leave being given to apply to the Court to enter the verdict for the defendants. This application came on for hearing at the same time with the demurrers, and the following course was adopted by the Court, with the consent of counsel on both sides.

1st. As to the palatine plea, the verdict was ordered to stand for the plaintiffs, the Court refraining from giving judgment on the demurrers to the plea.

2nd. As to the other important plea, a verdict to be entered for the defendants (the great mass of the documentary evidence establishing the facts as alleged in this plea), but the Court giving judgment in favour of the plaintiffs on the demurrers, according to the previous decision of Midgley and Richardson, and thus leaving the defendants to appeal to the Court of Error to overrule that case. This appeal is now pending.

We are, &c.
(signed) *White, Borrett & White.*

The Secretary,
&c. &c.
Ecclesiastical Commission.

* File No. 2165 (No. 13,085, 5 November 1860).

No. 13,085—5 November 1860.

(File No. 2165.)

Durham Bishopric Estates.—Mines.

6, Whitehall Place,
Dear Sir, 3 November 1860.

In accordance with your communication of the 25th August last, giving the sanction of the Commissioners to the steps both taken and contemplated by Mr. E. I. Smith, Mr. N. Wood and ourselves, as set forth in our report of the 22d August, Mr. Smith and our Mr. White, senior, met at Mr. Wood's at Hetton Hall, from the 20th to the 25th ultimo, inclusive, and having carefully gone through all the cases, and made various searches amongst the records at Durham in reference to the pending cases, we invited a meeting of some of the principal parties and their solicitors at Durham, which was fully attended at Mr. Storey's office on the 25th ult. At this meeting we discussed at considerable length, and in detail, many of the cases, and fully succeeded in establishing a very satisfactory feeling as to the way in which the pending cases, and any of a similar character, are to be conducted. We stated, generally, on the part of the Commissioners, that they were most anxious to avoid litigation, or to assert or defend extreme rights; but seeing how powerful a confederacy had sprung up in the county, they felt that it was incumbent on them not merely to protect the property and rights entrusted to them by the Legislature, but also where any *bonâ fide* claim was raised, involving a principle, to undertake the task of investigation, and, if driven to it, of litigating the points raised, till legal decisions could finally be arrived at, thus relieving the lessees of the burthen and cost sought to be thrown upon them; we pointed out that this view was limited to the legal inquiries, where the rights were those of the Commissioners as lessors, leaving the lessees to protect themselves in any mere personal or temporary conflict arising out of their mode of exercising the rights demised to them, and we suggested that in every case the Commissioners would, as far as possible, be ready to concur in putting matters in train for inquiry, dispute, and final settlement at the least cost and delay possible; those present cordially met us in this spirit, and expressed unanimously a feeling which they said was universal, that the Commissioners had met the land-owners and others with whom they had to do in regard to their northern estates, with great liberality and facility in all their transactions. As regarded the pending cases, it was finally arranged to have cases settled for courts of law in Lynesack and Softly actions under the Hamsterley Act, avoiding the costs of trials at Nisi Prius, and the same in the right of sporting cases, also in courts of law. The suit instituted by Mr. Fenwick as to wayleaves to freehold mines over Lanchester Fell, and that by Mr. Newby against the Weardale Lead and Iron Company, being on the eve of a hearing in equity, it was arranged should proceed through that stage at once; and that relating to wayleaves to freehold mines under copyhold lands raised in the suit of Bowser *v.* M'Clean, was also to go on, the plaintiff being about to appeal against the dismissal of his bill by Vice Chancellor Stuart. In regard to the vexed question of access to the documents, we stated that, if met in a like spirit, probably the Commissioners might be advised to concur with their opponents in appointing some expert, such as Mr. Longstaff of Newcastle, to examine and report on all the deeds as acting for all parties; but we thought we were entitled to similar open dealing in respect to the chest of muniments held in Weardale, access to which was still refused to us; this, Mr. Dees said, required further consideration, as, he afterwards told us, they were private papers collected in support of claims formerly attacked by the bishops; nevertheless, the result of the whole discussion was the establishment of a friendly feeling, which the agents of the Commissioners believe will be of great future benefit, and check the spirit of speculative litigation which seemed about to rise up in every direction between Tyne and Tees.

Mr. Fenwick, M.P. for Sunderland, one of the plaintiffs in the Lanchester Fell wayleave case, was in the chair; and the meeting was attended by Mr. Storey of Durham, his friend and personal adviser; Mr. Bowser, plaintiff in the suit as to copyhold wayleaves, and solicitor in the Hamsterley actions as to the working of coal mines without leaving supports, or compensation to the surface owners, as has hitherto been the custom, and also in the action for erecting coke ovens without leave of the surface owners; Mr. F. Johnson, a retired barrister, and one of the surface owners, as also chairman of the committee of confederated landowners; Messrs. Mewburn & Co., solicitors to Mr. Pease in the right of sporting cases; Messrs. Newby & Co., solicitors in the action against Mr. Newby, and in Messrs. Newby's suit to try the right to ironstone; and also Messrs. Greenwell, representing other interests; and Mr. Dees, solicitor to Mr. Beaumont, in reference to the right to work ironstone on the customary lands.

The Commissioners will thus see that the meeting was of an influential and important kind, and that there is a reasonable hope that its effects will be highly beneficial to their future interests in this part of the kingdom.

We are, &c.

(signed) *White, Borrett, & White.*

The Secretary, &c. &c.
Ecclesiastical Commission.

App. No. 13.

Ecclesiastical Commissioners for England.

Compensation Payments made by the Commissioners to Chapter Clerks under Orders in Council authorizing the Commutation of Chapter Estates.

Names of Chapters.	Amount of Compensation to Chapter Clerks payable until the Chapter shall have been Re-endowed with real Estates, except where otherwise stated.
Canterbury - - -	£. 200 per annum payable to the Honourable D. Finch (Auditor) during life.
Carlisle - - -	£. 180 per annum.
Chester - - -	£. 140 per annum.
Chichester - - -	£. 200 per annum.
Exeter - - - -	£. 200 per annum, and an additional payment of £. 300 per annum to present Chapter Clerk during life.
Gloucester - - -	£. 340 per annum.
Peterborough - -	£. 210 per annum. *This Chapter has been re-endowed with real estates, and this payment has ceased.*
Salisbury - - -	£. 160 per annum.
Worcester - - -	£. 360 per annum; after re-endowment, 150*l.* per annum to present Chapter Clerk during his tenure of office.
York - - - - -	£. 210 per annum. *This Chapter has been re-endowed with real estates, and this payment has ceased.*

Appendix, No. 14.

App. No. 14.

LETTER from the Rev. *Edward Phillips* to the Chairman of the Committee of the House of Commons on the Ecclesiastical Commissioners for England.

Sir, Surbiton, 1 July 1863.

I offered myself to be examined before your Committee last Session, in the hope that some remedy might be found for at least one evil of that unpopular body, its being made an instrument of party warfare. That it is so made my evidence went to show, but not so strongly as the evidence of the Minutes of the Commissioners themselves, published in the Appendix of the first Report.

I meant to call the attention of the Committee to that evidence, by offering myself again as a witness; but waited until the completion of the Surbiton case. I have only just received the final decision of the Commissioners with reference to that case, after, as I understand, your Committee has ceased to examine witnesses. I am compelled, therefore, to point out in writing the sort of official irregularity by which a clergyman is defeated, who presumes to resist what he feels to be a wrong to himself and his parish.

You will probably call to mind that the main plea upon which my opponent's scheme was accepted and mine rejected, was priority of application. There could be no question as to which offered most advantages to the public, more especially to the poor.

Referring to Mr. Chalk's examination,—that gentleman states (Q. 4607-8-9), that the application of my opponents was made on 7th August; that on the 8th there was a meeting of the General Board, at which a general approval was given to the scheme, and the required notices were ordered to be sent out, which order was acted upon 25th September, *i. e.*, after nearly two months' delay, and that on 9th October my first proposal was sent in.

To Q. 4610, as to whether I had made any verbal proposal previous to 25th September, Mr. Chalk replies, "Mr. Phillips called several times at the office, but I really cannot charge my memory with the conversation. There was no official proposal until the date I state, viz., 9th October."

By referring to my own examination, it will be seen, that on the 2d August my opponents had an intimation from myself that I was prepared to build on Surbiton Hill when necessary; so that the application on the 7th, such as it was (what it was will be made to appear), was in the teeth of warning; that on 12th August the same parties knew my definite purpose, expressed their then unpreparedness, intimating that if they did not send their application (their formal application) in soon, I should defeat them; showing that the application of the 7th was known to be imperfect. This is further proved in my evidence, the Bishop of Winchester having written to me to that effect on 16th August. His words are, that a *preliminary*, though not a *perfect application*, had been made. It was on the same day, August 16, that I called

I called at the Commissioners' office, to ask for a regular form of application, which I could have filled up there and then, with the exception of one or two statistical details, as to the amount of population. Mr. Chalk, however, met my application by telling me that an application had already been sent in, and that he was instructed to forward notices to the patron and incumbent. Another official, who was called in to speak upon some point of law, Mr. Pringle, I think, suggested that I might have a form, but Mr. Chalk said that it was of no use, for that there would not be another meeting of the Commissioners till after the recess. Thus was I prevented putting in a formal application, as against one which, in real fact, was quite informal; indeed, the form itself was not sent to my opponents till August 13, and I have every reason to believe was not filled up for a considerable time. If it had been, why were the notices delayed till September 25th? (See Letter No. 2, Appendix, page 336.) Yet this informal application was at once sent up to the General Board, contrary to the rule of the Commissioners, as given in Appendix, page 299. "It is not the practice of the Secretary to bring before a Board any case till it is in a complete shape for the decision of the Board." What were the terms of this application, or upon what grounds, if any, it was based, we are not informed. At any rate, the statement could only be *ex parte*; and yet the Secretary, who repudiates all informal applications from me, and even puts obstacles in the way of my making a formal application, having, in violation of the practice of the office, laid before the General Board this informal application, the Board sees no objection to it, no inquiry having been made of those who were most competent to make objections.

The actual formal application is printed at page 337 of the Appendix, and is a scheme totally different in its conditions and details from that indicated in the reference, page 336, Appendix, to the informal application; it being, in fact, assimilated in some degree to the scale of my own scheme, then well known. But what is most worthy of observation is, that this new scheme is dated 7th August, in conformity with the statement of Mr. Chalk, that the formal application was made on that date, though the form itself was not sent from that office till 13th August, as I have already pointed out. These facts speak for themselves; and I need make no further comment upon them. App. No. 14.

I would merely remark, in conclusion, that the original scheme having fallen to the ground, by the withdrawal of the site, a new site was secured at a greater distance from St. Mark's Church, and a church was begun. The Commissioners themselves, when they had the first scheme under their consideration, suggested a modification of the proposed district, which came within a stone's throw of both my churches. When, therefore, another site was chosen, which made such modification more necessary, I wrote to express my compliance with the suggestion of the Commissioners, now that the church was in actual progress; and, subsequently, when I received a fresh notice of an amended scheme, with a request for my view of such scheme, I submitted a carefully considered boundary, in accordance with the Commissioners' own suggestion, and, after a month's delay, received from Mr. Chalk a curt reply, simply ignoring my proposal; so that what the Commissioners themselves deem to be right becomes wrong when adopted by an obnoxious clergyman, to punish whom the convenience of a parish, and the wishes of those who have a permanent interest in it, must be disregarded.

I hope and trust that your Committee will devise some means of protecting the Church from the arbitrary exercise of a centralised power that would never be endured in the management of secular affairs.

I am, &c.
(signed) *Edward Phillips.*

Appendix, No. 15.

LETTER from the Bishop of *Carlisle* to *H. D. Seymour*, Esq., M.P. App. No. 15.

Rose Castle, Carlisle,
June 15, 1863.

Dear Sir,

As I am unable to attend on your committee to-day, though I was present in London for that purpose on the day originally fixed between us, and altered without my knowledge, I may, perhaps, be permitted to give you in writing some suggestions which seem to me to be worthy of consideration.

And, first, I must express a hope that no recommendations of your committee will have the effect of checking the liberality of the Commissioners toward a poor diocese like mine.

We have surrendered estates to the Commissioners, the rack-rent of which cannot be estimated at less than 30,000*l.* per annum.*

We have to receive, in return for this, as statutable income of Bishop and Dean and Chapter, rather more than 11,000*l.* per annum.

We have 103 incumbencies beneath 100*l.* per annum: of these, two do not exceed 40*l.* per annum, six do not exceed 50*l.*, 11 do not exceed 60*l.*, 13 do not exceed 70*l.*, 12 do not exceed 80*l.*, 24 do not exceed 90*l.*, leaving 35 between 90*l.* and 100*l.* In addition to this, we have 73 incumbencies between 100*l.* and 150*l.* We have also at least 50 churchless villages or townships, which ought to be erected into separate districts. For though our populations in some cases appear small, they are dispersed over so wide an acreage, that frequently it is impossible for one minister to shepherd the flock, or for the flock to gather into one fold.

And then, when no subdivision may be desirable, the comparative poverty of the populations, consisting of small "statesmen" and farmers, and their

* The annual value of the Dean and Chapter's leaseholds, in 1836, was 19,683*l.*, episcopal leaseholds not less than 13,000*l.*, total, 32,683*l.*

App. No. 15.

their dependents, is such that the clergyman with his 40*l.*, 50*l.*, &c., per annum, cannot, in the non-existence or non-residence of large proprietors, look to any one for large aid in his schools or his parochial charities.

If to these facts you add the consideration that of the 103 incumbencies named above, 46 are without parsonages, you will at once see that it would be highly unjust, on the plea of the smallness of our populations, to close the fountain which has begun at last to irrigate our wastes.

I say "at last," for on my accession to the see in 1860, I found that no general diocesan effort had been made to augment benefices or provide parsonages, though much had been done by private exertions, and the want had been publicly acknowledged by the formation of a Diocesan Curates' Aid Society. An appeal was made to the laity. They nobly responded, encouraged by the assurance that the Commissioners would supplement private benefactions by their annual grants. The result has been that we have received this year from Whitehall-place double what we had ever received before.

If, however, on the plea of the smallness of our populations, a large portion of this bounty is withheld in future, the laity will help no more, and the diocese of Carlisle will be left to grapple as of old, and that ineffectually, with all the evils of a miserably underpaid and in many cases a houseless clergy.

It will perhaps be said, in reply, that small populations are those which have most local claims. My reply is that because some small populations may have local claims, it is not just to say that no small populations shall have other aid, even though they have no local claims. In my diocese, for example, of the 103 incumbencies named above, there are but 18 which have even the shadow of a local claim, and in many instances it is but a shadow. Of the 73 between 100*l.* and 150*l.* per annum, 18 have no parsonages, and but 11 have any local claims whatever.

My wish would be to see all such incumbencies raised to 100*l.* per annum, at the very least, and provided with a parsonage. I do not say by unconditional grants, for though that might ultimately be the only way of effecting the object in some cases, it certainly, judging by my experience, is not necessary in all; so ready are the laity to contribute when they know that their money will, up to a certain mark, be doubled by the Commissioners.

And here, before turning to the one other subject I wish to name, I would suggest that in classifying applications before their annual distribution, the Commissioners should, in estimating the value of a benefice, make deduction for house-rent when no parsonage exists; for clearly a man with 100*l.* and without a house is not so well off as one with 100*l.* and a house, and yet at present the two are dealt with as equally well or ill off, and equally in need of the Commissioners' aid.

But, secondly, with reference to the general question of the constitution and working of the Ecclesiastical Commission, I am of opinion that the institution of local or diocesan boards is highly to be desired, not for the purpose of superseding, but for that of checking, the proceedings of the central office.

Those Local Boards should be small in the number of their members. They should consist, for example, of the bishop as chairman, with two clergymen nominated by him, and of the dean with one clergyman nominated by him, together with four approved laymen.

In the case of enfranchisement or purchase, it should be required of the local board to examine and report, first, upon the desirableness of such enfranchisement or purchase in itself; secondly, upon the adequacy of the terms of the transaction. This arrangement is, as you are aware, analogous to that invariably observed in the case of the sale or purchase of Bounty Board Estates.

I say "first, upon the desirableness of the transaction at all," for I am convinced that property has been enfranchised which would have been retained, had there been any persons locally acquainted with the case to point out the local spiritual necessities, which could not be better met than by its retention and re-allotment.

I speak, secondly, of the "adequacy" of the terms proposed; for I cannot but think that it is desirable to put an end to the impression which may be altogether erroneous, but which certainly does exist, that sales have been effected at prices which a more intimate local knowledge would have corrected.

Again, in the settlement of what are now known as "local claims," it would be the duty of the diocesan board to point out how such settlement can be made with greatest benefit to the populations interested; for example, it would be determined by that Board whether it would be best simply to augment or to subdivide a benefice. This matter is not as simple as might at first sight appear. A parish with 1,200 souls, and but 150*l.* per annum in the south, would possibly have its equitable claims satisfied by the building of a parsonage and one augmentation of 150*l.* per annum more, making the one minister's stipend 300*l.* There are not a few such parishes amongst us which have within their bounds three or four villages of 300 souls each, and from three to six miles apart. Here the Local Board would recommend a subdivision, and the erection of one new parish at the least, with its separate endowment and parsonage.

The same authority would point out to the promoters of new churches how best to direct their exertions, with a view to obtaining endowment from the Central Board. At present, the official answers which are frequently given, declining to do, or even to promise to do, anything in the case of local claims, till lives have fallen in or chapters have been re-endowed with estates, tend greatly to paralyse local effort. For example, there is a parish close to this place in which tithes to the extent of 1,400*l.* per annum will ultimately fall to the Commissioners, if they have not already so fallen. Of this, 900*l.* go to the Fabric Fund of Carlisle Cathedral; a margin of 500*l.* per annum remains to augment the benefice, which is little more than 100*l.* per annum, and to provide for other local claims. The parish is nine miles by seven; the acreage, at least, 16,580; the population, scattered in several villages far apart, 2,300 souls. Should any one desire to provide for one of these villages its own separate church and pastor, a Local Board would enter into his case with interest, and would advise him how best to proceed; holding out, if on full consideration they thought they could, the promise, if not of present, at least of future aid.

I do not say that the Local Boards should have an absolute veto; that is a matter for consideration; but I do think that all plans and transactions should

should be well canvassed by them before consummation, and that the bishop should have a right to demand that, when it is proposed to do anything at the Central Board in contravention of their report, he should first be heard at that Board, as their spokesman.

It will not do, dear sir, to reply to this, that the bishop is already a commissioner, and therefore able to exercise the special supervision needed. This he cannot do without attendance at every meeting of the Board, from the beginning to the end of its official year; and even then, as those meetings are comparatively unfrequent, and as matters are generally brought forward at them in great numbers, and in the shape of matured reports of the Estates and other Committees, it would, in most cases, be too late for him to interfere.

Another and a distinct function which would advantageously attach to those Local Boards, would be that of guardians of the grants bestowed upon the diocese, and not as yet vested in lands or tithes. I believe that I am perfectly right in saying that a large proportion of the grants annually voted are never, as such, paid out of the Commissioners' coffers. In fact, the current sets the other way; for the private benefactions must be paid into those coffers before the grants are completed. There, both grant and benefaction often remain for years, the Commissioners paying interest thereupon biennially. Now, in my judgment, these moneys should be separate and sacred, and no longer capable of being used in the pecuniary transactions of the Commissioners. At present, there is no security whatever against such use of the moneys in question. My proposal, then, would be that the Local Boards should be trustees, each Board for such moneys as belonged to its own locality, subject to the supervision of the Central Board, no sale or transfer of stock being made on either side without the consent of the other.

The same Boards might watch over, and, during the process of accumulation, preserve intact, the sums received by the Commissioners for enfranchisements within their bounds. At present, I have very good reason to believe that such accumulations take place, in many instances, only in theory, the money realised being needed for other transactions.

Another matter upon which, in this connection, I should wish to touch, is the urgent importance of expediting the re-endowment of bishops and chapters with adequate estates. The institution of Local Boards would counteract the tendency which, for obvious reasons, there is at head-quarters to keep properties, which have once passed to the Commissioners, for a long time in their hands; while the bishops and chapters, to which those estates originally belonged, remain mere pensioners upon the Central Fund.

This plan is but a rough sketch; but it seems to me to be capable of being worked out with advantage.

It would have this great recommendation—first, that it would enlist, all over the kingdom, hearty local co-operation, both clerical and lay, in the well-working of the Central Board; secondly, that it would constrain that Central Board to exhibit a more manifest interest in its spiritual objects. At present, it deliberates, and speaks, and writes much too much, as if the management of its property were its great function. Now, surely, the management of its property is but a means to an end, and that end the making better provision for cure of souls.

This letter is already too long; but I will add my conviction that, in the case of church and parsonage sites, the rules of the Commissioners do not give those facilities which they should. The first communication, for example, in negotiation with them with respect to such sites is a letter requiring a written engagement that the promoters will be at the expense of the investigation of title. I know that this letter is often a cause of alarm; it not unfrequently deters parties from dealing with the Commissioners at all. It is right that titles should be sifted, but why not pay the solicitor a fixed stipend for that work? and, if any further payment must be made, why not charge the promoters a small known fixed fee? Few would object to that; but where resources have been already taxed to the utmost, this letter, with all its indefinite engagements, operates as a serious hindrance.

I am, &c.

Samuel Carlisle.

H. Danby Seymour, Esq., M.P.

Appendix, No. 16.

App. No. 16.

To the Honourable the Chairman and Committee of the House of Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, now sitting on the Ecclesiastical Commission for England and Wales.

The humble Memorial of the undersigned Clergymen, Perpetual Curates of the Four New Parishes in the Town and Naval Depôt of Devonport, in the County of Devon, and the Diocese of Exeter, formed under Sir Robert Peel's Act, 6 & 7 Vict. c. 37,

Sheweth—

That their case is peculiar: that there are no other new parishes in the Kingdom formed under the above Act which have such claims for the favourable consideration of the Ecclesiastical Commissioners as these, of which your memorialists are the Incumbents:

That, owing to the peculiarity of their case, the character of the population, and the locality of their cures, theirs is a case of exception, and claims for itself the special regards of the Ecclesiastical Commissioners:

That the great naval depôt in the town of Devonport, in which these four parishes are contained, has been brought into existence solely by its large naval dockyard, and naval and military arsenal, and by means of influences which operate when ships are built, commissioned, or paid off; that the inhabitants consist mainly of such persons as are directly or indirectly dependent on Government establishments for support:

That at the last census, taken in the year 1861, the population of these four parishes was 25,000; that it has increased, and it is still increasing:

That, owing to this peculiarity in these extensive Government works, all commerce is excluded; there are no wealthy manufacturers, no merchants to aid your memorialists in carrying out their work, and supporting them in their ministry:

The Government and its employés occupy the place of the merchant, landowner, manufacturer, and occupier:

That, by reason of this peculiarity in the character of the population, one great object of Sir Robert Peel in forming these parishes is incapable of being carried out, and one source of income contemplated for the support of the clergymen is inapplicable—that of evoking the voluntary principle on the spot for building churches and sustaining the minister:

That an appeal has been made to the Christian public in other parts of the country, and to various societies, and they have sympathized with them in their difficulties, and have liberally assisted your memorialists, so as to enable them to build four churches, two parsonage houses, and a mission house:

That the Government have expressed their sympathy, and have aided some of the memorialists in the erection of churches and schools building, or about to be built:

That, in consequence of this extraneous aid, your memorialists have been successful in carrying out some of their work to a prosperous issue; the ordinances of religion, and services of the church, have been brought to bear on these servants of the Government; in testimony whereof, your memorialists beg to subjoin an extract from an address recently delivered by the chief magistrate of the borough:

After stating that he knew the condition of this naval depôt long before these new parishes were formed, his Worship the Mayor added—

"To these schools he was disposed to ascribe a large share of the great decrease of crime which had latterly taken place in Devonport. Within ten years the gaol was found too small for its inmates, there being an average of 80 or 83 prisoners, but now there was an average of only about 23 or 25. To what could they attribute that more than to the great exertion which had been made for the spread of sound scriptural education in these schools?"
—*see* "Devonport Independent," June 14th, 1862.

But while their public work has, under the blessing of God, in some sort prospered, your memorialists themselves are reduced to great straits in maintaining themselves and their families on the minimum endowment allowed by the Ecclesiastical Commissioners:

That in the present state of political parties and feeling in the Honourable House of Commons, it would be vain to apply to the State for help, though your memorialists are occupied chiefly among its servants:

That your memorialists feel they can apply to the Ecclesiastical Commissioners only for their own proper maintenance and support:

That the Ecclesiastical Commissioners have now at their disposal funds which enable them to meet the exigencies of this case, and that they have already recognised the principle of considering

considering special claims from local circumstances, by giving in such cases 300 *l.* a year, and a house of residence:

That none of your memorialists derives more than 170 *l.* per annum net from all sources from his benefice, some considerably less, and they humbly suggest that this sum is inadequate, however economically managed, to the wants of a household, in a densely populated town and naval depôt:

That Sir Robert Peel, in asking leave to bring in the Bill to form these parishes, gave reason to believe that the income for the support of the clergyman would be 300 *l.* a year:

That the aforesaid Act gives the Ecclesiastical Commissioners a discretionary power as to the increase of endowment, the very lowest being 150 *l.* a year; and your memorialists would respectfully inform your Honourable Committee that, irrespective and regardless of the peculiarity of their case, extent of the parish, number of people, and poverty of the district, the Ecclesiastical Commissioners have awarded to each one the minimum allowed by the Act.

Your memorialists therefore humbly but earnestly beg the interposition of your Honourable Committee in their behalf, and that you will be pleased to recommend the Ecclesiastical Commissioners to give an additional 150 *l.* per annum at least to each of your memorialists for their personal support:

1. Because of the peculiarity of this case, the monopoly by the Government in this naval depôt, and the character of the population.

2. Because Sir Robert Peel led them to hope they would receive 300 *l.* a year.

3. Because, since the formation of these parishes, the necessaries of life have increased 25 per cent.

4. Because originally these four parishes were intended by the Ecclesiastical Commissioners to be five; but subsequently two were merged into one, thereby effecting a saving of 150 *l.* a year to the Ecclesiastical Commissioners ever since their formation; and that, owing to this circumstance, the naval character of the population, and its extent, a conventional sub-district has been formed under the direction of the Incumbent.

5. Because the Ecclesiastical Commissioners have power to increase such stipends, and that the Act, by vesting such discretionary powers in the Ecclesiastical Commissioners, did contemplate such cases as these of your memorialists, and they are now acting in other cases on special claims from local circumstances.

6. Because by such increase of stipend your memorialists will be better able to carry out fully the high and important work of the ministry with which they are charged among the families of these sailors, soldiers, and labourers in the Government works.

Your memorialists most humbly beg to subscribe themselves your most humble and obedient servants,

J. Adams, M.A.,
Perpetual Curate, St. Paul's, Devonport.

Arthur Dixon, M.A.,
Perpetual Curate of St. Stephen's, Devonport.

Æneas B. Hutchison, B.D.,
Perpetual Curate of St. James, Devonport.

Edward Ramsey,
St. Mary's, Devonport, authorised by the Rev. Alfred Swain, M.A., Incumbent of St. Mary's, to sign for him in his absence.

Devonport, 28 May 1863.

Sir, St. Paul's Parsonage, Devonport, 28 May 1863.

I AM directed to present the thanks of the clergy of these parishes to you, and to assure you we gladly avail ourselves of your kind offer to bring our case before the Commissioners on the Ecclesiastical Commission. I now enclose a Petition to that body for your use; it is somewhat similar to the one sent to you last year.

* * * * * *

The peculiarity of our case is, that we are four parishes, grouped together in the centre of a great naval depôt; that we are engaged among a people dependent on the Navy and Government Works, and that this operates to our disadvantage. That you may have the whole case before you, I enclose, for your information, a copy of an Order in Council whereby the patronage of these parishes is to be transferred to the representatives of the late Sir J. St. Aubyn, Bart., and to be claimed by them, but only when they please. No. 2.

App. No. 16.

We have reason to believe the object of this Order is simply to exclude other bodies from purchasing the presentation, and our hardship is hereby increased. We are cut off from all hope of increase of endowment, inasmuch as the representatives of the late Sir J. St. Aubyn, having shut out all other private persons from interfering with themselves, will be content to endow at the Greek Calends. They will, I have no doubt, be satisfied that the patronage remain in the Crown and Bishop alternately, and this the Order secures.

I did not deem it necessary to embody this in the Petition, but you have the information for use, if necessary; and nothing, so far as I know, is withheld for your full information on all the facts connected with our case.

I need hardly add, that we are looking forward with intense interest to the result of our application—issues which affect ourselves, our families, and, above all, our work, depend, we believe, entirely on the character of your recommendation.

I have, &c.
(signed) *T. Adams*, M. A.,
Incumbent, St. Paul's, Devonport.

H. Seymour, Esq., M. P.

No. 457.

For assigning the future Patronage of the Districts of St. James, St. Paul, St. Mary, and St. Stephen, Devonport, all in the County of Devon, and in the Diocese of Exeter.

Gazetted 2d January 1849.

At the Court at Osborne House, Isle of Wight, the 16th day of December 1848.

PRESENT.

The Queen's Most Excellent Majesty in Council.

WHEREAS the Ecclesiastical Commissioners for England have, in pursuance of an Act, passed in the Session of Parliament held in the sixth and seventh years of Her Majesty's reign, intituled, "An Act to make better Provision for the Spiritual Care of populous Parishes," duly prepared and laid before Her Majesty in Council a scheme, bearing date the 9th day of November, in the year 1848, in the words following, that is to say:

"We, the Ecclesiastical Commissioners for England, in pursuance of an Act, passed in the Session of Parliament held in the sixth and seventh years of Your Majesty's reign, intituled, 'An Act to make better Provision for the Spiritual Care of populous Parishes,' have prepared, and now humbly lay before Your Majesty in Council the following scheme, for assigning the future patronage of the districts of St. James, St. Paul, St. Mary, and St. Stephen, Devonport, all in the county of Devon, and in the diocese of Exeter.

"Whereas it is by the said Act enacted, that it shall be lawful, by the authority therein provided (that is to say, by a scheme prepared by us, and an order of Your Majesty in Council, ratifying such scheme), at any time to assign the right of patronage of any district or new parish constituted under the provisions of the said Act, and the nomination of the minister or perpetual curate thereof respectively, either in perpetuity, or for one or more nomination or nominations, to any ecclesiastical corporation aggregate or sole, or to either of the Universities of Oxford, Cambridge, or Durham, or to any college therein respectively, or to any person or persons, or the nominee or nominees of such person or persons or body respectively, upon condition of such corporation, university, college, person or persons contributing to the permanent endowment of such minister or perpetual curate, or towards providing a church or chapel for the use of the inhabitants of such district or new parish, in such proportion and in such manner as shall be approved by the like authority:

"And whereas the said district of St. James, Devonport, was duly constituted, under the provisions of the said Act, by a scheme prepared by us, and ratified by an Order of Your Majesty in Council, bearing date the 19th day of May, in the year 1846, and duly gazetted; and the said districts of St. Paul, St. Mary, and St. Stephen, Devonport, were likewise duly constituted, under the provisions of the same Act, by a scheme prepared by us, and ratified by an Order of Your Majesty in Council, bearing date the 27th day of August in the same year and duly gazetted:

"And whereas an offer has been made to us by William Wingfield, of Eaton Square, in the county of Middlesex, Esquire, Richard Baker Wingfield, of Lowndes Square, in the same county, Esquire, and Thomas Barrett Lennard, of Hyde Park Gardens, in the same county, Esquire, the trustees acting under the will of the late Sir John Saint Aubyn, Baronet, forthwith to convey in fee-simple to us, or to your Majesty's Commissioners for building new Churches, a site for a church for the said district of St. James; and also to convey in fee-simple the reversion in three other sites for churches for the said districts of St. Paul, St. Mary and St. Stephen, so soon as they shall be respectively required for the purpose of erecting churches thereon, upon condition that the right of patronage and nomination

App. No. 16.

nomination to each of such districts shall from time to time be assigned to the said trustees so soon as they shall have respectively augmented the endowment of each of such districts by an annual sum of 100 *l.*; and it appears to us to be just and proper that the said offer should be accepted; provided that such four sites shall be approved by us, and by the Bishop of Exeter for the time being:

"We therefore humbly recommend and propose, that if the said William Wingfield, Richard Baker Wingfield and Thomas Barrett Lennard, or the trustees for the time being, acting under the said will of the said Sir John Saint Aubyn, shall, when required by us so to do, duly convey to us, or to Your Majesty's Commissioners for building new Churches, a site for a church for the district of St. James, the same having been so approved as aforesaid; and shall also convey and transfer to us, or to Your Majesty's said Commissioners, when required as aforesaid, all their reversionary estate and interest, after the determination of the subsisting lease or leases thereof, in a site so also approved as aforesaid for a church for each of the said districts of St. Paul, St. Mary, and St. Stephen; and if and when the said trustees shall also duly secure to us, or to the ministers of the said districts of St. James, St. Paul, St. Mary and St. Stephen respectively, and so soon as they shall have become new parishes as in the said Act provided to the perpetual curates thereof, and to our satisfaction an additional endowment of 100 *l.* per annum for each of the ministers or perpetual curates of the said districts or new parishes; and so soon as notice of each of such conveyances, transfers and security shall have been published by us in the London Gazette, then and thereupon the right of patronage and nomination of ministers or perpetual curates to the said districts or new parishes of St. James, St. Paul, St. Mary and St. Stephen, respectively, shall, from time to time, without any conveyance or assurance in the law other than this scheme and any duly gazetted order of your Majesty in Council, ratifying the same, and such notice so published as aforesaid, be assigned to, and absolutely vested in the said William Wingfield, Richard Baker Wingfield and Thomas Barrett Lennard, their successors or assigns, as such trustees as aforesaid for ever; and that such right of patronage and nomination shall not in the meantime be assigned to or vested in any ecclesiastical corporation, university, college, or other person or persons, but shall be exercised only by Your Majesty and your successors, and the bishop of the diocese for the time being, alternately, as in the said Act is provided."

And whereas the said scheme has been approved by Her Majesty in Council; now, therefore, Her Majesty, by and with the advice of her said Council, is pleased hereby to ratify the said scheme, and to order and direct that the same, and every part thereof, shall be effectual in law immediately from and after the time when this order shall have been duly published in the London Gazette, pursuant to the said Act; and Her Majesty, by and with the like advice, is pleased hereby to direct, that this order be forthwith registered by the registrar of the diocese of Exeter.

(signed) *C. C. Greville.*

Appendix, No. 17.

App. No. 17.

To the Chairman of the Committee appointed by the House of Commons to investigate the operations of the Ecclesiastical Commissioners for England and Wales.

The Memorial of the undersigned Incumbents of parishes in Staffordshire, erected under the provisions of the Act commonly called Sir Robert Peel's,

Sheweth,

That by the provisions of the afore-mentioned Act, the endowment of parishes formed in accordance with it was to be, *at the least*, 150 *l.* per annum (section 9), but implying (section 19) that such endowment might hereafter be increased.

Therefore your memorialists, believing that the Ecclesiastical Commissioners intend to augment certain benefices out of the funds at their disposal, earnestly ask that the Committee appointed to investigate the operations of the said Commissioners may recommend that the necessities of the "Peel parishes," with their poor and increasing populations, be not overlooked in the augmentation of the endowments of other benefices.

Charles James Sterling, Incumbent of Etruria.
Charles Bird Jackson, M. A., Incumbent of Northwood.
W. H. Jackson, Incumbent of Chesterton.
John Napper Worsfold, Incumbent of Wellington, Hanley.
Paul M. Walker, A. B., Edensor, Longton.
Jonathan Eastwood, M. A., Incumbent of Hope.
Samuel Sandberg, M. A., Incumbent of Sneyd.

Appendix, No. 18.

1853.

App. No. 18. STATEMENT with respect to the Endowment of Archdeaconries in the Cathedral Chapters, by the Rev. *C. N. Davis*, of Nailsworth.

The Archdeaconry of Bristol was created, with six others, and the existing archdeaconries newly arranged, with a view, as it was understood, to a more effectual supervision of the several dioceses than seemed to be practicable without a large increase in the number of bishops: a measure which, however necessary or desirable, it was felt to be at the time hopeless or inexpedient to propose.

With the same object, the Ecclesiastical Commissioners recommended, in successive reports, the annexation to every archdeaconry, "so soon as conveniently might be," of a canonry, either entire or divided, so as to provide for another archdeaconry, in the cathedral church of the diocese to which it belonged; and "until" such annexation, a provisional, though, as they said, "inadequate," payment out of the Common Fund. To render this expedient effectual for its purpose, such provision for an archdeacon, whether temporary or final and permanent, was to be conditional on his residing within the diocese at least eight months in the year.

The recommendations were embodied in the Acts 6 & 7 Gul. IV., c. 77, and 3 & 4 Vict. c. 113; of the latter, more especially sects. 2, 13, 15, 16, 32, & 34; and by sect. 83 the Commissioners were directed "to prepare and lay before Her Majesty from time to time such schemes as should appear to them to be required and to be best adapted for carrying this Act into full effect."

His Majesty King William the Fourth, the Lord Chancellor (Cottenham), and the archbishops and bishops, members of the Commission, had previously placed their cathedral patronage at the disposal of the Commissioners for the purposes of the Commission.

The Archdeaconry of Bristol was founded by Order in Council dated Oct. 5, 1836; and the present Archdeacon was collated to it in the same year. *Ten years later* (October 1846), an annual payment of 130 *l.* was assigned to him, making up his whole income, as archdeacon, 180 *l.* (not 200 *l.*) a-year, with the usual proviso reserving to the Commissioners the power to make any other recommendation in the matters therein contained.

It had been generally understood that, by sects. 15 & 34 of the Act, the Commissioners were empowered to annex a canonry to an archdeaconry *before* the number of canonries should be reduced to four. On a vacancy, however, occurring in 1850, the Commissioners, being applied to, gave it to be understood that they "did not consider themselves empowered to recommend the annexation of a canonry to an archdeaconry, in any case not specifically provided for in the Act, in which the canonry was *in the gift of the Crown.*"

Hereupon a case was submitted to counsel,* whose opinion (of which, with the case, a copy was forwarded to the Commissioners) was to the effect that the Commissioners *were* empowered, with the consent of the Queen in Council, to endow an archdeaconry, *either* by reviving a suspended canonry, *or* by annexing one of the four which were not to be suspended. The former, however, could not be done until the number of canonries should be reduced to four; the latter might have been done at any time, and might be done now. The Commissioners, declining to consult the law officers of the Crown on the subject, merely intimated in reply that they did not intend to take any further proceedings in the matter.

By the death of Canon Bond, in 1852, the number of canons at Bristol was reduced to four; and the attention of the Government was invited to the subject for the purpose of obtaining a settlement of the question, whether the assumed intention of the Legislature in regard to the endowment of archdeaconries (in general), in the midst of their official duties, was or was not enacted in the statute; and, if it was, whether, where no serious impediment existed, it was to be carried into effect; if not, whether Parliament should be applied to to remedy the supposed oversight. The Commissioners, before whom the question had come prematurely, on occasion of a subsequent vacancy created in the present year by the death of Canon Lee, came to the conclusion that "they would not be justified in recommending the filling up of a suspended canonry for the purpose of endowing an archdeaconry which had already been endowed by an augmentation out of the Common Fund."

In the course of the correspondence it appeared that, in another case, where the canonries are in the patronage of the Dean and Chapter, the Commissioners had intimated that "any proposal for the annexation of a suspended canonry to an archdeaconry must emanate from the capitular body."

It would appear, then, that the permanent annexation of a canonry to an archdeaconry, which is popularly believed to take effect in every instance as soon as local circumstances allow, is, in the case of Bristol and certain other dioceses, never to take effect at all; and this on the following grounds:—

(1.)—That such arrangement is not provided for by the statute.

(2.)—That it would interfere with the Royal patronage.

(3.)—That

* Mr. Roundell Palmer and Mr. Kenyon.

(3.)—That any proposal for reviving a suspended canonry for the purpose must originate with the Dean and Chapter.*

(4.)—That the Commissioners have determined not so to endow an archdeaconry, to which they have awarded a money-payment of the Common Fund.

The Archdeacon of Bristol feels it his duty respectfully to submit to the Commissioners—

1.—That the endowment of *all* Archdeaconries with a place in the Cathedral Chapter was a measure earnestly desired and promoted by the originators and promoters of the Church Reform Acts, urgently recommended by the Commissioners, cordially adopted by the Legislature, and, as designed and calculated to minister to the Church's efficiency, generally popular with the country:

2.—That it was the general expectation that such provision would be among the first carried into effect by the Commissioners, without any hindrance on the side of patronage, and least of all on the part of those interests by which such patronage had been voluntarily surrendered for the purposes of the Act.

3.—That the endowment of archdeaconries by a money payment from the Common Fund was intended to be *provisional and temporary*, especially as, in the event of that mode of annexation being adopted which involves a surrender of Crown patronage, the Common Fund would be relieved in each case to the amount of such permanent augmentation.

4. That this principle† has been recognised in the creation of *new* canonries in the cathedrals of London and Lincoln (s. 17), *for the very purpose* (as it would seem from s. 33, compared with the Second Report, p. 70) *of providing for Archdeacons*; in the assignment to the Archdeacon of London of 180 *l.* a year out of the Common Fund, and to the Archdeacon of Coventry (so late as 7 August 1851) of 130 *l.* a year, "*until the next vacancy of a canonry at Worcester*;" in the endowment of two archdeaconries in the Diocese of Oxford with a canonry in the cathedral of Christ Church, *also in Royal patronage*; and in the annexation of canonries to archdeaconries, or their temporary augmentation, "until the next vacancy of a canonry," in several cathedrals *not* in Royal patronage, but where the principle, so far as regards the intention of the Legislature and the efficiency of the Church, would appear to be the same. It is difficult to understand why that which has been *approved* at Rochester, *enacted* at London, Oxford, Exeter, St. Asaph, Bangor, Llandaff, and Peterborough, and *provided* for, if not *guaranteed*, at Coventry, should not be necessary or practicable at Bristol, Gloucester, Worcester, Salisbury, and Norwich. At the present moment there are two archdeacons in the same diocese, one of whom, if not both, is provisionally endowed with a money payment, in anticipation of, and to cease upon, "the next vacancy of a canonry at Worcester; from which canonry, according to any one of the four grounds assigned by the Commissioners, both of them are excluded.

The Commissioners are already informed that to any arrangement recommended by them for carrying the proposed object into effect, no opposition is to be anticipated on the part of the Crown. App. No. 18.

The Archdeacon of Bristol begs to be understood as not expressing any opinion as to the expediency or propriety of endowing an Archdeacon with a Canonry, or allowing him to hold a benefice with it.

I. The following correspondence took place between the Bishop and the Commissioners previous to the acceptance of the office by the present Archdeacon. On the understanding therein implied, he in 1839 accepted the rectory of Kemerton (which, as being in the same diocese, though at the furthest extremity of it from his archdeaconry, is tenable with a canonry at Bristol), thereby vacating his fellowship and right to preferment in Trinity College, Cambridge:—

1. The Bishop of Gloucester to the Commissioners.

"Westminster, 3 August 1836.

"My last point relates to the Archdeacon of Bristol, whom, upon my accession to the see, I shall be empowered and required to appoint. Had the Bill been passed‡ for executing the recommendations of the Fourth Report, I presume that such Archdeacon, according to proposition 47, was to have been endowed with a canonry at Bristol, and with an income of 200 *l.* a year till he succeeded to that endowment. It is necessary that there should be a distinct understanding respecting the intention of the Commissioners on this head, as far as it may affect a person who may now be appointed Archdeacon of Bristol."

2. Extract from Minutes of General Meeting of the Commissioners, held 15 August 1836.

"That inasmuch as no Act has yet passed for carrying into effect the recommendations contained in the Fourth Report of the Church Commissioners, it is not in the power of the Board to hold out any distinct expectations as to a competent provision for any new archdeaconry; but that the Board are of opinion that any Archdeacon to be hereafter appointed should be considered as virtually coming within the intention of the said Commissioners."

3. Reply of the Bishop.

"The reply of the Commissioners on this head is all that the Bishop could expect or wish, since it assures him that they *will use their power and influence to obtain* for the first appointed Archdeacon of Bristol, that provision *in the cathedral of that city* which is recommended in the Second Report, *as soon as an opportunity occurs*, and *till* that occurs, the salary of 200 *l.*"

II.—Extracts from the Reports.

Second Report, p. 72.) The Commissioners recommend "the annexation in each Cathedral, where practicable, of one *at least* of the stalls to provide

* This would seem to have been retracted or qualified, but the Secretary's letters are obscure and contradictory.

† A solution is proposed at the end of this paper.

‡ The passing of the Bill in that Session was unexpectedly prevented by the Prorogation.

App. No. 18.

provide for an Archdeacon," and refer to "such an arrangement already existing at Rochester;" (Third Report, p. 143) to take effect "*as soon as can be*;" (Second Report, p. 78) "that not more than two preferments be held by the same person, *except in the case of an Archdeacon*, who may be permitted to hold one Benefice with cure of souls, and one Canonry." (Fourth Report, pp. 150, 151). "In the Cathedral Churches of *Bristol*, &c., every alternate vacant Canonry to be suppressed, till there be four Canonries only; *except in the case of* a Canonry annexed to *an Archdeaconry*, and becoming vacant *before the Canonries are reduced to four*: such vacancy not to be counted a vacancy." (Compare sect. 15 of the Act; also Fourth Report, p. 159, prop. 47.)

These Reports bear date from March to June 1836.

SOLUTION.

Under 16 & 17 Victoria, c. 50, s. 1 (under "other preferment"), there seems to be a power vested to exchange such Canonries with the Lord Chancellor; and under 6 & 7 Will. 4, c. 77, to re-arrange *episcopal* patronage.

At Winchester the *five* Canonries are in the gift of the Bishop. At Exeter, the *five* will be on the avoidance of all which were filled prior to 11th August 1840, under 3 & 4 Vict. c. 113, s. 25.

The Lord Chancellor might take the perpetual patronage of the first stall vacant at Winchester (not annexed to an Archdeaconry), and the Bishop of the diocese take the first stall at Chester (except that annexed to the Mastership of Pembroke College, Oxford), to be annexed to the Archdeaconry of Gloucester, under 3 & 4 Vict. c. 113, s. 34. By a like process, the Lord Chancellor might acquire a stall at Exeter, and the Bishop of "the diocese" one at Bristol for the Archdeaconry.

The attention of the Commissioners was directed to this point, in a letter, about 9th March 1863.

In the Lord Chancellor's Bill any doubt could be easily removed as to the powers of "exchange" in this case.

Appendix, No. 19.

App. No. 19.

ECCLESIASTICAL COMMISSIONERS FOR ENGLAND.

COSTS paid to SOLICITORS in respect of CONVEYANCES to the Commissioners under the Church Building Acts, of Land for Churches, Parsonages, Burial Grounds, &c., from the Termination of the Church Building Commission on the 1st January 1857 to the 1st November 1862.

	Total Number of Cases.	Average of Total Costs.	Cases prior to 1860.		Cases subsequent to 1860.	
			Number.	Average of Costs.	Number	Average of Costs.
		£. s. d.		£. s. d.		£. s. d.
Cases where costs are under 10 *l.* - - - - -	430	7 6 5	242	7 1 3	188	7 13 -
10 *l.* and under 15 *l.* - -	271	12 1 1	115	12 2 1	156	12 - 4
15 *l.* and under 20 *l.* - -	71	16 18 4	34	16 16 7	37	16 19 11
TOTALS - - -	772	9 17 3	391	9 7 11	381	10 6 11

In addition to the above number there have been 38 special cases in which the costs amounted to 20 *l.* and are under 30 *l.*, and eight special cases in which the costs exceeded 30 *l.*

The above amounts include plans and tracings, registration fees and expenses, costs in many cases of authority to levy rates, declarations as to the patronage of churches, fees to counsel, and other special charges.

George Pringle,
Assistant Secretary.

Appendix, No. 20.

PAPER delivered in by *F. D. Johnson*, Esq., and referred to in his Evidence, 11 June 1863. App. No. 20.

Copy of Plea and Demurrer.

And for a sixth plea as to the working the said mines without leaving any proper or sufficient support, the defendants say that the said mines in the declaration mentioned are situate within and are part and parcel of the county of Durham, which said county from the time whereof the memory of man is not to the contrary up to and since the passing of the said Act of Parliament, in the third plea mentioned, and up to the time of the passing of an Act passed in the seventh year of the reign of his late Majesty King William the Fourth, intituled, "An Act for separating the Palatine Jurisdiction of the County Palatine of Durham from the Bishopric of Durham," was a county palatine. And the defendants say that from time whereof, &c., up to the passing of the said second mentioned Act, the Bishop of Durham for the time being exercised and was invested with palatine jurisdiction, power, and authority in and throughout; and, as Lord Palatine of the said county, was invested with, and exercised, and enjoyed jura regalia and other liberties and franchises, immunities, privileges, rights, and powers in, over, upon, and in respect of the lordships, manors, houses, lands, tithes, rents, collieries, mines, minerals, rectories, advowsons, profits, emoluments, held by him in right of his said county palatine, or otherwise, and also held and was seised in fee, in right of his said county palatine, of certain mines and minerals in the said county. And the defendants further say that the said Bishop of Durham for the time being from the time whereof the memory of man is not to the contrary, until the passing of the said first-mentioned Act, had, in the exercise of, and by virtue of, or as incident to, his said palatine rights and powers, and authorities, by himself, his lessees and assigns of the said mines and minerals so held by him in right of the said county palatine, or otherwise, as of right worked the said mines and minerals, whereof the said mines in the declaration mentioned are parcel, as aforesaid, without let or interruption, and without leaving any support of the lands in and under which the said mines and minerals were situate, and without making any satisfaction for any injury that might be caused to the said lands by so working the said mines. And the defendants further say that the said Lord Bishop of Durham for the time being having such rights and powers and authorities in right of his said county palatine, or otherwise as aforesaid, and being so seised in his demesne as of fee of and in the said mines and minerals, and so entitled to work the same as aforesaid, the said first-mentioned Act of Parliament was passed, by which said Act it was enacted in manner and to the effect in the third plea in that behalf stated. And the defendants further say that the said commons, moors, and waste lands were, after the passing of the said Act, and before the 1st day of November 1760, duly allotted, divided, and enclosed in pursuance of the said Act, and an award duly made by the said Commissioners, and that the said land in the declaration mentioned was and is parcel of the said common moors and waste lands so enclosed and allotted; and the defendants further say that the defendants at the time of committing the said grievances in the declaration mentioned were and are possessed of, and interested in, and entitled to work and were working, the said mines in the declaration mentioned, so being parcel of the mines in the said county palatine of which the said Bishop was so seised as aforesaid, under and by virtue of a certain lease thereof, bearing date on or about the 28th day of February 1851, and made between the Lord Bishop of Durham, of the one part, and one John Fenwick, of the other part.

Demurrer.—And the plaintiff also says that the sixth plea is bad in substance.

One of the matters of law intended to be argued is that the statute does not reserve the rights of the Bishop as Lord Palatine of the county, and that the alleged custom is bad.

Appendix, No. 21.

App. No. 21. PAPERS delivered in by *H. L. Thomas*, Esq., and referred to in his Evidence, 15 June 1863.

"Bryn-Ebwy, December 1852.

"My Lord,

"I UNDERSTAND your Lordship has kindly expressed your readiness to facilitate, as far as lies in your power, the enfranchisement of the Church leases in your diocese, more particularly when such leasehold property is not more beneficial to the interests of the Church under its present tenure. Under these circumstances I take the liberty of requesting that your Lordship will be good enough to lay before the Ecclesiastical Estate Commissioners a proposal upon my part of purchasing the enfranchisement of the leasehold which I hold under your Lordship, amounting to 16 acres of land, with a small cottage, for the sum of 360 *l.* The above sum, even upon my last renewal, is more than equal to 30 years' purchase, and, I think your Lordship will agree with me, is fully equivalent to the value of the land, which, as accommodation land, in this neighbourhood, has very much fallen off in value since my last renewal. I therefore trust your Lordship will kindly recommend my present proposal to the favourable consideration of the Commissioners.

"I have, &c.

(signed) "*H. L. Thomas.*"

"The Lord Bishop of St. Asaph."

"St. Asaph, 3 December, 1852.

"My dear Sir,

"THE land held by you is so circumstanced that, I think, no Bishop would wish that it should be parted with, except under very peculiar conditions. And your offer is not sufficiently good to make it worth while even to place it before the Commissioners for their consideration.

"Believe me, &c.

(signed) "*Thos. V. St. Asaph.*"

"Captain Thomas."

"Ystrad, 2 May 1855.

"My dear Thomas,

"THE following appears to me to be a correct basis for the calculation of the value of the reversion of your leasehold, 16½ acres, at 30*s.* rent per acre, which I take to be the average rent of farming land in the neighbourhood - £. 24 15 –

At 30 years' purchase - 30 – –

Will give a fee-simple value of £. 742 10 –

Your annual outgoing is two guineas. You are, therefore, entitled to hold the land for 20 years, at a profit rent or value of 22 *l.* 13 *s.* Now, an annuity of 22 *l.* 13 *s.* for 20 years is worth 14 years' purchase, or 317 *l.* 2 *s.*, which, being deducted from the fee-simple value of the land, viz.

£. 742 10 –

317 2 –

Gives, as the value of reversion - £. 425 8 –

which is the sum I should recommend you to offer for the enfranchisement. The calculation is precisely the same as I made in my own case, and which was accepted. Perhaps you might value your lease at 15 years' purchase, which will take 22 *l.* 13 *s.* from the value of the reversion, and leave it worth, in round numbers, say, an even 400 *l.*

"Yours, &c.

(signed) "*Thos. Hughes.*"

"Capt. Thomas."

"Bryn-Ebwy, 5 May 1855.

"My Lord,

"I AM induced to make another offer for the enfranchisement of my leasehold land, held under your lordship, and as I believe the offer is calculated upon a fair and liberal scale, I trust your lordship will do me the favour of submitting it to the Ecclesiastical Commissioners for their consideration. The sum I now beg leave to offer for the enfranchisement of the 16¼ acres of leasehold land now held by me, is 425 *l.* 8 *s.* This valuation is calculated upon the same, or, indeed, I may truly say, upon more liberal grounds, than those made in the case of Mr. Hughes, of Ystrad, whose offer for enfranchisement was accepted. I therefore trust your lordship will kindly take the same view of my case, and recommend my offer to the approval of the Ecclesiastical Commissioners.

"I have, &c.

(signed) "*H. L. Thomas.*"

"The Lord Bishop of St. Asaph."

"22, Wimpole-street, 8 May 1855.

"My dear Sir,

"I FEAR that you are labouring under a mistake as to my unwillingness to part with the land about St. Asaph. My own idea is that there is no episcopal property so good for a Bishop as land near the See, which must always be sure to find a tenant. The future owner of Bryn-Ebwy will be the best tenant whom the future Bishop can have; and for that reason the sale of the land is not desirable. I am sorry that the interests of yourself

yourself and of the See should clash, but so it is; and this was the cause of my present and of my former answer.

"Believe me, &c.
(signed) "*Thos. V. St. Asaph.*"
"H. L. Thomas, Esq."

"My Lord, May 1855.
"I CANNOT refrain from expressing my deep regret at your Lordship's determined opposition to the enfranchisement of my leasehold land, as I consider the offer I have now made is based upon fair and equitable principles as regards the interests of the church. I beg to remind your Lordship also of the offer I made to give up *forthwith*, (if desirable to yourself and the Commissioners) the best piece of land I hold, provided the remainder was enfranchised. I am still ready to abide by this proposal, and will readily submit the transfer to arbitration. Parliament has recognised the principle, that from immemorial usage, the lessees have an equitable right of a renewal of their leases, or a fair claim to enfranchise, when not detrimental to the interests of the Church. Your Lordship, I regret to observe, appears to cast this opinion aside, and I cannot but feel, from the tone of your Lordship's last letter, that any claim I may have upon the consideration of your Lordship and the Commissioners is entirely overlooked. As I am far from wishing to act further in this matter without your knowledge, my present object in troubling your Lordship, is the desire to acquaint you, that I deem it a duty to myself and to the *future* owner of Bryn-Ebwy, more especially as I wish it at the same time to be beneficial to the interests of the Church, to seek an interview with the Ecclesiastical Commissioners, and lay what I consider my claims and proposals before them. This I shall endeavour to do as early as possible. I can only lament, and that most sincerely, that I cannot reckon upon your Lordship's countenance in the matter. App. No. 21.

"I have, &c.
(signed) "*H. L. Thomas.*"
"The Lord Bishop of St. Asaph."

"22, Wimpole-street, 23 May 1855.
"My dear Sir,
"I BEG to acknowledge the receipt of your letter of yesterday, and fear that you will give yourself trouble to no purpose. My objection rests not on the inadequacy of your offer, but on my believing that the sale would be unwise as regards the bishopric. I hope to be at St. Asaph before the end of the week.

"Believe me, &c.
(signed) "*Thos. V. St. Asaph.*"
"H. L. Thomas, Esq."

Appendix, No. 22.

PAPERS delivered in by *Llewelyn F. Lloyd*, Esq., and referred to in his Evidence, 15 June 1863.

"St. Asaph, 28 May 1863.
"My dear Sir,
"I FIND that the church of Rhyd-y-mwyn is so nearly ready, that Mr. Hallowes has applied to the Ecclesiastical Commissioners as to the district. If you require any information about the district proposed by him, he will give it you; and you may then make your objections to the Ecclesiastical Commissioners, of which I shall hear from them.

"Believe me, &c.
(signed) "*Thomas Vowler St. Asaph.*"

"Ll. F. Lloyd, Esq."

"Narmerch, Mold, 29 May 1863.
"My Lord,
"I BEG to acknowledge your Lordship's note of yesterday. Mr. Hallowes has not thought proper to pay me any attention for many months, but I have written to him to-day, in consequence of your Lordship's note, for a copy of the map of the district proposed. I am at a loss to know why he should deal with the matter without the slightest reference to those most deeply interested. App. No. 22.

"I have, &c.
(signed) "*Llewelyn F. Lloyd.*"
"The Bishop of St. Asaph."

"Dear Sir, "Narmerch, 29 May 1863.
"THE Bishop has written to acquaint me that the church of Rhyd-y-mwyn is nearly ready, and that you have applied to the Ecclesiastical Commissioners as to the district you propose to be allotted. His Lordship adds, that you will furnish me with any information I require on the subject. In the first place, I must ask to see the map of the district that has been suggested to the Commissioners, and shall be obliged to you to send it to me. I deeply grieve that I am compelled thus to ask for what ought, in common justice and courtesy, to have been laid before me unsolicited.

"I remain, &c.
(signed) "*Llewelyn F. Lloyd.*"
"The Rev. B. Hallowes."

In reply to this, a tracing of the proposed map was furnished on the 3d June 1863, for the first time.

Appendix, No. 23.

BALANCE SHEET, 31st OCTOBER 1856.

Dr. THE ECCLESIASTICAL COMMISSIONERS FOR ENGLAND.

	Government Securities.	Cash.
	£. s. d.	£. s. d.
To Common Fund Account:—Balances at credit thereof, viz.:		
Balance of Consolidated 3 *l.* per cent. Annuities	42,268 5 6	—
Ditto of Reduced 3 *l.* per cent. Annuities	26,210 – 6	—
Ditto of New 3 *l.* per cent. Annuities	3 19 5	—
Ditto exclusive of Government Securities	– – –	464,576 8 1
To Bishoprick and Chapter Commuted Estates Accounts (Land, &c. Sales and Purchases):—Balances at credit thereof, viz.:		
Balance of Consolidated 3 *l.* per cent Annuities	33,644 18 9	—
Ditto exclusive of Government Securities	– – –	98,228 18 7
To Gally Knight Fund:—Balance at credit thereof	– – –	33,731 – 6
To Maltby Fund:—Balances at credit thereof, viz.:		
Balance of Exchequer Bills	14,500 – –	—
Ditto exclusive of Government Securities	– – –	1,394 14 5
To Trust and Special Accounts:—Balances at credit thereof, viz.:		
Balances of Consolidated 3 *l.* per cent. Annuities	24,225 8 6	—
Ditto of Reduced 3 *l.* per cent. Annuities	21,855 11 8	—
Ditto of New 3 *l.* per cent. Annuities	2,957 14 8	—
Ditto of Exchequer Bills	5,600 – –	—
Ditto exclusive of Government Securities	– – –	13,232 – 7
To Rental, &c. of Estates Account:—Balance at credit thereof	– – –	9,159 14 4
To Property and Income Tax Account:—Balance at credit thereof	– – –	787 7 –
£.	171,265 19 –	621,110 3 6

Appendix, No. 23.

BALANCE SHEET, 31st OCTOBER 1856.

THE ECCLESIASTICAL COMMISSIONERS FOR ENGLAND. Cr.

	£.	s.	d.	Government Securities. £.	s.	d.	Cash. £.	s.	d.
By Government Securities, viz:—									
Consolidated 3 *l.* per cent. Annuities				100,138	12	9	—		
Reduced 3 *l.* per cent. Annuities				48,065	12	2	—		
New 3 *l.* per cent. Annuities				2,961	14	1	—		
Exchequer Bills				20,100	—	—	—		
By Cash, viz:—									
At the Bank of England	137,724	16	10						
In the hands of the Accountant *	808	7	9						
				—	—	—	138,533	4	7
By Mortgages				—	—	—	3,830	—	—
By Episcopal and Capitular Leaseholds Account:—Balance at debit thereof				—	—	—	247,254	18	10
By Land, &c., Sale and Purchase Account:—Balance and debit thereof				—	—	—	97,587	14	2
By Bishoprick and Chapter Commuted Estates Accounts (Land, &c., Sales and Purchases):—Balance at the debit of one of these Accounts				—	—	—	23,784	16	4
By Bishoprick and Chapter Commuted Estates Accounts (exclusive of Land, &c., Sales and Purchases):—Balances at debit thereof				—	—	—	109,989	8	3
By Trust and Special Accounts:—Balance at the debit of one of these Accounts				—	—	—	130	1	4
£.				171,265	19	—	621,110	3	6

* Under an arrangement as to the payment of salaries and official incidentals which ceased in 1859.

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2. *As to the future Constitution of the Board, and the Amendments required.*

1. *As to the present Constitution and Working of the Ecclesiastical Commission:*

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Importance of separate departments as a means of facilitating the obtaining of advice by persons seeking to effect the subdivision of populous parishes, or the building of new churches, *Dale* 1056–1063. 1081——Expediency of the Commission comprising a beneficed clergyman, who should receive some remuneration, *ib.* 1075–1078——In addition to the legal element, and the clerical element, there should also be a layman on the Commission, *ib.* 1079–1081——Sufficiency of three paid Commissioners for conducting the business under the Church Building Acts, *ib.* 1120–1130——In the event of a large Commission the members should not all be paid, *ib.* 1123.

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Correspondence of Commission. All letters of importance are initialled by at least one of the Commissioners, so that they are fully responsible, *Right Hon. S. H. Walpole* 2795, 2796.

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Crowdy, James. (Analysis of his Evidence.)—Solicitor; was London agent for the plaintiff in the case of Fenwick *v.* Hedley, 1745-1748——This case involved the question as to the right of the Ecclesiastical Commissioners to grant way-leaves over lands in Durham, which had been common or moor lands, for mines not their own, 1749–1751——The claim raised in the action of Fenwick *v.* Headley had been already decided against the see of Durham by the unanimous judgment of the full Court of Exchequer in the case or Midgley *v.* Richardson, 1752.

Attempt made by Mr. Fenwick to get the matter settled by injunction; reason for this not having been allowed, on account of the point raised in the case of Midgley *v.* Richardson being still pending upon appeal, 1753–1756——Statement as to six pleas having been raised in Mr. Fenwick's case, of which five were abandoned, including the plea of *jura regalia*; great expense incurred by the defendants and plaintiff in respect of this latter plea, 1757–1760.

Condemnation of the course pursued on the part of the Ecclesiastical Commissioners in setting up the plea of *jura regalia*, and supporting it by an immense mass of documentary evidence; conclusion that in the face of the enormous expense of this plea, no private individual would have put it forward on the chance of its success, 1760. 1775 *et seq.* 1837–1848——Strong feeling prevalent throughout Durham in regard to the acts of the Commissioners, 1761–1767. 1805——Great increase of litigation in Durham since the leases have been transferred from the bishop, 1768–1774.

The question of way-leaves doubtless involves an important principle, but the great expense incurred by the Commissioners in regard to the plea of *jura regalia* was not justifiable as a means of supporting their lessees' claim to make way-leaves, 1775 *et seq.*——Unwillingness of witness to criticise the action of the Commissioners' solicitors in Mr. Fenwick's case, they being highly honourable men; inference nevertheless as to the action having been tried in an unnecessarily expensive shape on account of the unlimited funds available, 1781 *et seq.*——Probable amelioration on the score of litigation and expense if the solicitors to the Commissioners were paid by salary, as in the case of the Inland Revenue and other departments, 1808, 1809. 1831–1836.

Crown Estates. Particulars relative to the duties, rate of payment, and mode of appointment of witness as surveyor and receiver for the land revenue of the Crown, under charge of Mr. Gore; he gets four per cent. on the rental, the audit expenses being paid separately, *Clutton* 820–829. 853, 854. 905–918——Reference to the conversion by witness of Whichwood Forest for the Crown, and the rate of payment received, *ib.* 929–933. 938–940.

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D.

Dale, James Murray. (Analysis of his Evidence.)—Solicitor; is honorary secretary to the Association of Incumbents of new parishes and districts, and has written some works on the subject of church extension, &c., 946–951——Considers that much labour, complication, and expense would be saved to the Ecclesiastical Commissioners if there were a simplification of the law in regard to the subdivision of parishes, 952-960——Witness would recommend that there should be only two forms of subdivision, that of a complete new parish or a chapel-of-ease, 958–960.

Statement as to Lord Blandford's Act having, up to 1857, been almost ignored as regards its intention of enabling incumbents of new parishes or districts to perform all the offices of the Church; expediency of full scope being given to the Act in this respect, 961–973——Injurious operation of the present system of the Ecclesiastical Commissioners in setting out new districts; expediency of more attention being paid to the proportion of rich and poor in carrying out the subdivision, 974–981——Suggestion for an increase of the powers of the Ecclesiastical Commissioners in regard to the scale of the pew-rents, and the proportion of free and rented sittings, in new churches, 982-985.

Very great advantage also if the powers of the Commissioners were increased with regard to burials; suggestions hereon, 986–990——Unduly rigid exercise of the power of the Commissioners in regard to borrowing upon the security of the pew-rents for the erection of new churches; tendency to increased church building if full scope were given to this power, 991–993.

Circumstance of Dissenters' chapels being largely built with borrowed money, 993–995——Expediency of the Commissioners extending more protection to persons acting with their sanction or under their authority; hardship on this score in the case of a new church in Clerkenwell, the erection of which was stopped through the action of the local vestry, 996–998.

[Second Examination.]—Further statement relative to the rigid exercise of the powers of the Commissioners, as in always requiring an endowment of 100 *l.* a year at the least before constituting new districts, 999. 1010——Illustration, in the case of St. Pancras, as well as of Clerkenwell, of the expediency of the Commissioners exercising their powers and influence in aid of local action, 1000–1006——Amendment desirable in the system of Orders in Council relative to the sub-division of parishes, 1000–1003. 1008.

Expediency of a power in the Commissioners in regard to the transfer of patronage in perpetuity without the consent of the patron, under certain conditions, 1007——Advantage of a power in the Commissioners to endow chapels-of-ease with a stipend for a separate and additional curate, 1009—— Important defect in the annual returns furnished by the Commissioners of their proceedings under the Church Building and New Parishes Acts, that is, as regards the constitution of district chapelries, 1010.

Disapproval of an investigation into the title in the case of gifts of sites for new churches; expediency, however, of a guarantee as to the title, 1011–1014——Improvement of late years in the practice of investigation on the part of the Commissioners, and in the amount of expense involved, in cases of gifts of sites, 1011. 1015–1018. 1114–1119.

Propriety of the Ecclesiastical Commission being so constituted that all churchmen should have every facility in resorting to it for advice and assistance in forwarding church extension, &c. 1019, 1020——Much more accessible character of the Church Building Commissioners than of the present Commissioners 1021, 1022——General want of confidence, both on the part of laymen and Churchmen, in the Ecclesiastical Commission as now constituted, 1023–1026. 1152.

Importance of the legal element in the constitution of the Commission being made more practically efficient; suggestions hereon; 1024. 1027–1031. 1063–1071—Rare and irregular attendance of Commissioners under the present system of a numerous unpaid Board, so that the work is left mainly to the secretary, who is, in fact, the Commission; inexpediency of this, although the secretary is a man of signal ability, 1024–1027. 1040–1044——Proposition that the administration of the Church Building and New Parishes Acts be entrusted to a new department within the Ecclesiastical Commission, with a separate secretary, 1031–1033. 1045–1056. 1082–1384. 1120–1130. 1142–1145. 1154–1160.

Constitution and mode of proceeding of the Charity Commission adverted to and considered; approval thereof, and of the facilities for personal communication with the Commissioners, 1034–1041. 1127. 1131, 1132. 1161, 1162——The management of the Church estates should be separated from the distribution of the surplus, and by this means each body would be a valuable check upon the other; 1045 *et seq.* 1158——Feeling among the clergy in disapproval of the transfer of powers from the Church Commissioners to the present Commissioners, 1051.

Witness finds no fault with the present staff of the Ecclesiastical Commission, believing them to be most able men, 1052——Importance of separate departments as a means of facilitating

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Dale, James Murray. (Analysis of his Evidence)—*continued.*

facilitating the obtaining of advice by persons seeking to effect the subdivision of populous parishes or the building of new churches, 1056–1063. 1081——Great ignorance of clergymen and others in relation to the powers and mode of proceeding under the various Church Building and New Parishes Acts, 1056–1060——Check to church extension under the present system, 1061, 1062. 1081.

Simplification of the business under the Church Building Acts, if the reforms contemplated by witness were carried out, 1072–1074. 1081——Expediency of the Commission comprising a beneficed clergyman, who should receive some remuneration, 1075–1078——In addition to the legal element and the clerical element, there should also be a layman on the Commission, 1079–1081——Advantage if the secretary were a lawyer, or intimately acquainted with the law, 1082–1084.

Evidence in favour of the solicitors to the Commission being paid by fixed salary, which should be liberal; anticipated economy thereby, 1085–1100. 1137–1141. 1146–1149——Sufficiency of three paid Commissioners for conducting the business under the Church Building Acts, 1120–1130——Advantage of the regular attendance of paid Commissioners, who should be easily accessible, whereas at present the secretary and under secretaries are the persons chiefly seen, 1127–1130. 1133——Considerable diminution of expense within the last few years in regard to the titles where sites have been given for churches, 1134–1136.

The number of Commissioners is now too large to be of any utility, 1150, 1151——The present Commission does not possess the public confidence, so that its re-construction is very desirable, 1152——Expediency of at least one Commissioner devoting his time exclusively to the church building business, 1153–1162——Further statement in favour of the solicitors being paid by salary, as in the case of solicitors to several railway companies, 1164–1176.

Davis, Rev. C. N., (Nailsworth). Communication from Mr. Davis with respect to the case of the Archdeaconry of Bristol, and the question of the endowment of archdeaconries, *App.* 196–198.

Deans and Chapters. See *Capitular Estates and Incomes. Cathedral System. Ely Dean and Chapter.*

Devonport. Memorial submitted to the Committee by the perpetual curates of the four new parishes in the town and naval depôt of Devonport, formed under Sir Robert Peel's Act; statement therein of the peculiar hardships of their case, and of their claims to an additional allowance of 150*l.* each from the Ecclesiastical Commissioners, *App.* 192, 193.

Letter from the perpetual curate of St. Paul's, Devonport, to the Chairman of the Committee, urging the case of the foregoing memorialists, and enclosing a copy of an Order in Council relative to a transfer of the patronage of the four parishes, *App.* 193–195.

Diocesan Boards. See *Local or Diocesan Boards.*

Dipnall, Matthias Sidney Smith. (Analysis of his Evidence).—As receiver to Christ's Hospital, supplies sundry particulars relative to the income of the hospital from various sources, the number and expense of the staff required for its collection &c., and the cost of collection and management, 2179 *et seq.*——The total income is about 45,000*l.* a year, the cost of collection being 1*l.* 12*s.* 11½*d.* per cent., and the cost of management 1*l.* 10*s.* 9½*d.* per cent., 2180–2186.

Dissenting Chapels. Circumstance of Dissenters' chapels being largely built with borrowed money, *Dale* 793–795.

District Chapelries Important defect in the annual returns furnished by the Commissioners of their proceedings under the Church Building and New Parish Acts, that is as regards the constitution of district chapelries, *Dale* 1010.

Durham Episcopal Estate (Mining Leases):

Witness is chairman of the "Defence Association" at Durham, which has been established in order to ascertain the state of the law on certain points in dispute between the owners of allotment lands on the one hand, and the Ecclesiastical Commissioners and their mining lessees on the other, *Johnson* 1293–1296——Influential position of the persons comprising the association, *ib.* 1297, 1298——Absence of occasion for the formation of any such association, whilst the bishops had the management of the property of the See of Durham, *ib.* 1299. 1307.

Since the transfer of the property of the See to the Commissioners the lessees, by the sanction and support of the Commissioners, have exercised rights and powers never exercised in the same way before, to the great grievance of the allotment owners and their tenants, *Johnson* 1300 *et seq.*——Legal defence by the Commissioners of the Acts of their lessees against the owners of allotments under the Inclosure Acts; great litigation which

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has arisen, *Johnson* 1301–1307. 1331–1334. 1340–1342——Claim by the lessees to work the coal mines without leaving any pillars to support the surface belonging to the commoners, as allottees under the Inclosure Acts; grievance thereby, *ib* 1308–1317. 1326–1330. 1345——Steps first taken by the allotment owners in November 1859 to protect themselves against the several injuries complained of, *ib.* 1313–1317.

Grievance in the lessees of the mines taking an unlimited quantity of surface land in which to build coke ovens, brick-kilns, &c.; particulars hereon, *Johnson* 1317–1323——Claim made by the lessees to lay down roads or way-leaves over the land of the allottees, *ib.* 1321. 1328. 1339——Enormous extent of the property of the Commissioners in Durham, whilst the claims exercised have within the last few years become quite intolerable, *ib.* 1322–1331——Instance of a lessee under the Commissioners having made a road through the fields of a tenant of witness; punishment of this lessee on two occasions, *ib.* 1331–1337.

Circular in January 1860 which led to the formation of the Defence Association, on account of the exorbitant claims of the Commissioners, *Johnson* 1343–1345——Letter from witness to Mr. Chalk, dated 19th January 1860, relative to the exorbitant rights exercised under the sanction of the Commissioners, and requesting that the removal of the pillars supporting the surface land be suspended, *ib.* 1345——Communications between Mr. Chalk and witness in February 1860, and unsatisfactory termination thereof, as regarded the rights of the allotment owners, *ib.* 1346–1360.

Oppression of small proprietors, on account of their inability to contend against so powerful a body as the Commissioners, *Johnson* 1364–1367——Strong feeling excited throughout Durham by the acts of the Commissioners, so that the Church is prejudiced thereby, *ib.* 1368–1371——Correspondence between witness and the Archbishop of Canterbury in January 1863, relative to the grievances complained of in Durham; inability of the latter to give any redress, *ib.* 1372–1379——Resolutions arrived at in December 1862 at a public meeting of the owners and occupiers of allotment lands and tenements in Durham, *ib.* 1374.

Great damage and grievance through the practice of the lessees of mines to remove the pillars adverted to, *Johnson* 1374–1377——Circumstance of the holes caused by the sinking in of the surface lands not being fenced in, *ib.* 1399, 1400——Statement as to the almost indefinite extent of the plea of *jura regalia*, put forward by the Commissioners in regard to their interference with the surface land; failure of this plea in the case of Fenwick *v.* Hedley, *ib.* 1401–1415. 1687–1691.

Three important distinctions in regard to the working of the mines since the lessees have been transferred from the bishops to the Ecclesiastical Commissioners; great injury in each case to those interested in the surface land under the various Inclosure Acts, *Johnson* 1416, 1417. 1455, 1456——Less litigation if matters did not rest so much with the solicitors and secretary, and if the Commission were differently constituted, *ib.* 1437–1446. 1454 *et seq.*——Great and increasing ill feeling throughout Durham in regard to the acts of the Commissioners, *ib.* 1442——Respects in which witness, as an allotment owner, is in a different position from the owners of the surface generally, *ib.* 1447–1453.

Examination to the effect that the lessees of mines are doubtless entitled to privileges on the surface, but that there is no justification for removing the coal pillars supporting the surface lands, unless compensation be given for injury; case of Blackett *v.* Bradley adverted to, as likely to settle this point, *Johnson* 1490–1514——Probability of other questions arising beyond those now under litigation, so that an amended Act consequent upon such litigation might not settle disputes under all other Inclosure Acts, *ib.* 1531–1537. 1630.

Further statement as to the practice having been more favourable to the land or allotment owners where the leases were granted by the bishops than by the Commissioners, *Johnson* 1538–1554——Formerly the lessees were made answerable for damage done; but now the Commissioners come forward to take up the case of the lessees, *ib.* 1538–1551——Statement to the effect that witness was not aware that the lessees, of whose conduct he complains, have been acting under the old leases granted by the bishops, *ib.* 1578–1587.

Question considered whether the Ecclesiastical Commissioners could have acted otherwise than by an appeal to litigation, in order to protect what they may have considered the just rights of the church property in Durham; there is not, however, the check of due discretion, *Johnson* 1591–1601. 1607–1614. 1630–1643——Whatever the leases under which the lessees are now acting, witness complains that the litigation and expense have greatly increased in the last three or four years, on account of the more sweeping character of the rights claimed by the Commissioners, *ib.* 1630–1645. 1687–1691.

In all mining leases granted by the Bishop of Durham, to whom witness was steward and lay secretary for many years, it was customary to make the lessees liable for any damage to the surface, *Gresley* 1692–1696——There was no important alteration in the leases

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leases up to the time that the bishop ceased to grant them; that is, in 1855; *Gresley* 1697. 1703–1710——The litigation between the bishop's lessees and the surface owners was not great; difficulties were sometimes raised by the owners, but matters were generally compromised, *ib.* 1698–1702. 1711–1723. 1734–1741——Practice of the bishop to give renewals, so that the leases under which disputes have since arisen were originally granted by him or his predecessors, *ib.* 1707–1709.

Strong feeling prevalent throughout Durham in regard to the acts of the Commissioners, *Crowdy* 1761–1767. 1805——Great increase of litigation in Durham since the leases have been transferred from the bishop, *ib.* 1768–1774.

Explanation relative to the correspondence between Mr. Johnson and witness; oversight or error made by witness in a certain letter to Mr. Johnson, *Chalk* 2437–2445.

Communication from Messrs. White, Borrett & White, dated 17th June 1863, in explanation and defence of the legal course pursued by the Commissioners in support of the rights of their mining lessees in Durham, *App.* 186.

Letter from Messrs. White, Borrett, & White, dated 3d November 1860, explaining for the information of the Commissioners the course proposed to be adopted so as to avoid unnecessary litigation and expense in settling the rights of the lessees of mines on the Durham Bishopric estates, *App.* 187.

See also *Blackett* v. *Bradley.* *Constitution of the Board.* *Fenwick* v. *Hedley.* *Scarr* v. *Summerson.*

Durham Lay Vicars, &c. Number of lay vicars and of chorister boys, with particulars as to their duties and emoluments, *App.* 140, 141.

E.

Ely Dean and Chapter, &c. Power of the Chapter of Ely to augment its cures or vicarages; extent to which it has exercised this power, *Selwyn* 2069–2078——The chapter should have power to form new parishes in populous places by means of the surplus derived from enfranchisement, *ib.* 2079–2084——Explanation as to the non-commutation of the estates of the Chapter of Ely; in addition to other reasons witness states that under the statutes of the chapter, as well as of the chapters generally, there exists no right to commute the estates, *ib.* 2085–2117——With regard to the precinct or close of Ely Cathedral, legislative influence is desirable in order to make it clear that such precinct belongs to the chapter and not to the Commissioners, *ib.* 2160–2163.

Number of lay vicars and of chorister boys, with particulars as to their duties and emoluments, *App.* 140, 141.

Petitions submitted by the Dean and Chapter of the Cathedral Church of Ely, protesting against any undue limitation of the rights and revenues of the capitular body, and objecting to the continuance of the Ecclesiastical Commission in its present form, *App.* 166, 167.

Particulars of grants and augmentations made by the Dean and Chapter of Ely since 1853, *App.* 178.

Endowment (*New Churches*). Tendency of the requirement of an endowment to impede the constitution of new parishes under Lord Blandford's Act, *Dale* 999. 1010.

Enfranchisement. Opinion that it is highly desirable that the lessees should have a compulsory enfranchisement, *Thomas* 1966——Greatly improved value of the church property by means of enfranchisement, *Selwyn* 2095, 2096——Inexpediency of proceeding too quickly with enfranchisement, *ib.* 2096, 2097——Peculiar benefit to lessees under chapters when enfranchisement is effected, *ib.* 2098.

Witness approves of the principle of enfranchisement, and objects only to the mode of application of the surplus, *Selwyn* 2099, 2100——Grounds for the conclusion as to the chapters not having power under their statutes to commute their estates, *ib.* 2101, 2102. 2111–2117.

Approval of a term being fixed for the determination of renewable leaseholds held by the Church, *Right Hon. S. H. Walpole* 2605, 2606——It will probably require some twenty years before the renewable leaseholds have been turned into a rack-rent tenure, and the chapter estates have been commuted; until this is done the commission should continue in its present form, *ib.* 2745. 2753–2760——Clear understanding on the part of the leaseholders as to the arrangements open to them, and as to the Commissioners being opposed to renewals, *ib.* 2791–2793.

See also *Capitular Estates and Incomes.* *Carlisle Cathedral Establishment.* *Cathedral System.* *Chichester Cathedral Establishment.* *Investments* (*Church Property*). *Renewal of Leases.* *St. Asaph.*

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Episcopal Estates. In about seven years the bishops and chapters who have commuted will probably be re-endowed with estates, *Chalk* 2252. 2253——The bishops' estates (as well as the chapters) might eventually be retransferred, so as not be permanently vested in the Commissioners, *Right Hon. S. H. Walpole* 2558.

See also *Enfranchisement.*

Episcopate Increase of. Question whether the time has not arrived when there should be some increase of episcopate by means of the funds derived from the episcopal estates, *Right Hon. S. H. Walpole* 2602, 2603. 2689.

Estates Committee. Suggestion that in the re-construction of the Ecclesiastical Commission, the Church Estates Committee be alone retained, that is, for the management of the property transferred by the Act of 1840, *Selwyn* 2135–2151.

Constitution and responsibility of the Estates Committee adverted to; they have no distinct responsibility beyond the Commission, *Right Hon. S. H. Walpole* 2727–2732.

See also *Constitution of the Board.*

Exeter Cathedral Establishment. Number of lay vicars and of chorister boys, with particulars as to their duties and emoluments, *App.* 140, 141——Statement of the amount of compensation paid to the chapter clerk, *ib.* 188.

Expenditure of Commission. Every care is taken to conduct economically the proceedings under the Commission, *Right Hon. S. H. Walpole* 2607.

See also *Management (Church Property). Surveyors and Receivers.*

F.

Fenwick v. *Hedley.* Statement as to the great extent of the plea of *jura regalia* put forward by the Commissioners in the case of Fenwick *v.* Hedley, and as to the failure thereof, *Johnson* 1401–1415. 1687–1691——Considerable amount of costs in the case of Fenwick *v.* Hedley, *ib.* 1468——The question as to the right of mine lessees to make way-leaves over the surface land in Durham will probably be settled definitely by this case, *ib.* 1522–1530.

The case of Fenwick *v.* Hedley, in which witness was solicitor and London agent for the plaintiff, involved the question as to the right of the Ecclesiastical Commissioners to grant way-leaves over lands in Durham, which had been common or moor lands, for mines not their own, *Crowdy* 1745–1751——The claim raised in the action of Fenwick *v.* Hedley had been already decided against the See of Durham by the enanimous judgment of the full Court of Exchequer, in the case of Midgley *v.* Richardson, *ib.* 1752——Attempt made by Mr. Fenwick to get the matter settled by injunction; reason for this not having been allowed, on account of the point raised in the case of Midgley *v.* Richardson being still pending upon appeal, *ib.* 1753–1756.

Statement as to six pleas having been raised in Mr. Fenwick's case, of which five were abandoned, including the plea of *jura regalia*; great expense incurred by the defendants and plaintiff in respect of this latter plea, *Crowdy* 1757–1760——Considerable expense incurred by Mr. Fenwick, although the other side will have to pay the costs, *ib.* 1760. 1814.

Condemnation of the course pursued on the part of the Ecclesiastical Commissioners in setting up the plea of *jura regalia*, and supporting it by an immense mass of documentary evidence; conclusion, that in the face of the enormous expense of this plea no private individual would have put it forward on the chance of success, *Crowdy* 1760. 1775 *et seq.*, 1837–1848——The question of way-leaves doubtless involves an important principle, but the great expense incurred by the Commissioners in regard to the plea of *jura regalia* was not justifiable as a means of supporting the claim of their lessees to make way-leaves, *ib.* 1775 *et seq.*——Unwillingness of witness to criticise the action of the Commissioners' solicitors in Mr. Fenwick's case, they being highly honourable men inference, nevertheless, as to the action having been tried in an unnecessarily expensive shape, on account of the unlimited funds available, *ib.* 1781 *et seq.*

In explanation of the evidence of Mr. Crowdy relative to the Durham mines, witness produces a letter from Messrs. White, Borrett & White, which places the matter in a very different light, *Chalk* 2428–2431——The litigation has doubtlest been very costly in the case of Fenwick *v.* Hedley, and other similar cases, but attempts were made to arrange all these cases without the expense of litigation, *ib.* 2432–2435.

Letter from Messrs. White, Borrett & White, dated 17th June 1863, explanatory of the legal proceedings on the part of the Commissioners in the case of Fenwick *v.* Hedley, *App.* 186.

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Fenwick v. *Hedley*—continued.

Paper submitted by Mr. Johnson, being a copy of plea and demurrer in the case of Mr. Fenwick, *App.* 199.

See also *Durham Episcopal Estates.*

Fines on Renewal of Leases. See *Renewal of Leases.*

Funded Property. Evidence in explanation and approval of the practice of the Commissioners in investing the proceeds of enfranchisements, &c. in land, rather than in the public funds, *Right Hon. S. H. Walpole* 2527–2556.

G.

Gally Knight Fund. Explanation as to the Gally Knight Fund not having yet been all distributed, *Right Hon. S. H. Walpole* 2594.

Gloucester Cathedral Establishment. Number of lay vicars and of chorister boys, with particulars as to their duties and emoluments, *App.* 140, 141——Statement of the amount of compensation paid to the chapter clerk, *ib.* 188.

Gloucester Episcopal Residence. See *Bristol Episcopal Residence.*

Grants. See *Augmentation Grants.*

Gresley, Robert Archibald Douglas. (Analysis of his Evidence.)—Was steward and lay secretary to the Bishop of Durham for many years, 1692–1694——In all mining leases granted by the bishop it was customary to make the lessees liable for any damage to the surface, 1695, 1696——There was no important alteration in the leases up to the time that the bishop ceased to grant them, that is, in 1855; 1697. 1703–1710——The litigation between the bishop's lessees and the surface owners was not great; difficulties were sometimes raised by the owners, but matters were generally compromised, 1698–1702. 1711–1723. 1734–1741.

Practice of the bishop to give renewals, so that the leases under which disputes have since arisen were originally granted by him or his predecessors, 1707–1709——Explanation as to the income of Bishop Maltby having been in excess of the amount contemplated, that is, 8,000*l.* a year; voluntary payment made by him to the Ecclesiastical Commissioners out of the excess, 1724–1733.

H.

Hastings (*Grant of Church Site*). See *Sites of Churches.*

Hereford (*Lay Vicars, &c.*). Number of lay vicars and of chorister boys, with particulars as to their duties and emoluments, *App.* 140, 141.

Hotham, Lieutenant-General Lord, and Charles Wykeham Martin. (Analysis of their Evidence.)—(*Lord Hotham.*) Mr. Martin and witness are trustees under the will of the late Lord Cornwallis, 1——Information relative to applications to the trustees for the grant of a piece of the Priory Farm estate at Hastings, as a site for a church, &c., three-fourths of this estate having belonged to Lord Cornwallis and one-fourth to the Countess Dowager of Waldegrave, 2——Circumstances under which the trustees eventually made a conveyance to the Ecclesiastical Commissioners of a piece of this land on which to erect a church and parsonage house; nominal payment of 100*l.* received for this land, which was worth much more, such sum having moreover been provided by the Countess of Waldegrave, 2 *et seq.*

Explanation as to the conveyance to the Ecclesiastical Commissioners not having included a condition that the land was to be used only for the purposes of a church and parsonage; it was, however, to be devoted to "ecclesiastical purposes for ever," 3. 10. 31–35——Statement as to some Government ground at Hastings having subsequently been obtained for the church, and as to its having been reported that the Ecclesiastical Commissioners were about to sell the land conveyed to them by witness and his co-trustee, 3. 9——Application made to the Commissioners with a view to a re-conveyance of this land; difficulty on this subject, as well as upon the question of the matter being referred to a court of equity, 3 *et seq.*

Witness submits that the trustees of Lord Cornwallis should have the land re-conveyed to them without being obliged to pay for it, and that the original conveyance should in fact be cancelled if within a given time the land be not used either for a church or parsonage; expediency of a power to this effect being made clear by enactment, 17 *et seq.*

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I.

Investments (*Church Property*). Information relative to the immense transactions of the Commissioners in the purchase of landed property out of the proceeds of enfranchisements and estates sold; great advantage of permanent investment in land, notwithstanding the heavy expenses incurred, as compared with investment in the public funds, *Right Hon. S. H. Walpole* 2527–2556——Probability of the increased value of landed property being much greater than the increased value of funded property, *ib.* 2531.

Proposition that it be lawful for the proposed Board of Commissioners, having the management of the church property, to invest any money applicable to the Common Fund, either in land, tithes, the funds, or other Government securities, *Rep.* iv.

Ireland, Ecclesiastical Commissioners for. Witness has been one of the Ecclesiastical Commissioners for Ireland nearly thirty years; has a salary of 1,000*l.* a year, *Quin* 1849–1852——Constitution of the commission; there are now only two paid members, *ib.* 1853–1860——Satisfactory working of the Board of Commissioners; absence of inconvenience through all the bishops not being upon it, *ib.* 1861–1867——Practice as to the meetings of the Board; daily attendance of the two paid Commissioners, *ib.* 1868–1879——Attention paid by the salaried Commissioners to the answering of letters and to the detail business generally, *ib.* 1880–1884. 1895–1897——Routine business which is intrusted to the secretary; onerous character of his duties, *ib.* 1884. 1893–1895——Functions and salary of the treasurer, *ib.* 1885–1891. 1900——The salary of the secretary is 600*l.* a year, *ib.* 1892——There are also two salaried architects, *ib.* 1898, 1899.

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In the case of an agreement with a certain person as to searching for minerals, there is a condition that he must bear the Commissioners harmless against any damage done, *Quin* 1919–1921——Management of the finance department by the treasurer and the head of the agency office, *ib.* 1922–1931——Business of the agency department further adverted to; its cost is less than 1½ per cent. upon the property managed by it, *ib.* 1932–1944. 1947. 1955–1958——The total expense of the office amounts to about 12,000*l.* a year, *ib.* 1946——The officers are all paid by salary; advantage thereof, *ib.* 1948–1951.

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Jeaffreson, Alfred M. (Analysis of his Evidence.)—Is clerk and receiver of Bethlehem Hospital and Bridewell Hospital, 672——Supplies sundry particulars relative to the estates of these institutions, the gross income, cost of management, &c., and the net income applicable to the purposes of the institutions in different years, 673 *et seq.*

Johnson, Francis Dixon. (Analysis of his Evidence.)—Is a deputy lieutenant of Durham, and is Chairman of the Defence Association which has been established in the county in in order to ascertain the state of the law on certain points in dispute between the owners of allotment lands and the Ecclesiastical Commissioners, 1293–1296——Influential position of the persons comprising the Association, 1297, 1298——Absence of occasion for the formation of any such association whilst the bishops had the management of the property of the See of Durham, 1299. 1307.

Since the transfer of the property of the See to the Commissioners, the lessees, by the sanction and support of the Commissioners, have exercised rights and powers never exercised in the same way before, to the great grievance of the allotment owners and their tenants, 1300 *et seq.*——Legal defence by the Commissioners of the act of their lessees against the owners of allotments under Enclosure Acts; great litigation which has arisen, 1301–1307, 1331–1334, 1340–1342——Claim by the lessees to work the coal mines without leaving any pillars to support the surface belonging to the commoners, as allottees under Enclosure Acts; grievance thereby, 1308–1317. 1326–1330. 1345.

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Probability of other questions arising, beyond those now under litigation, so that an amended Act consequent upon such litigation might not settle disputes under all other Inclosure Acts, 1531–1537. 1630——Further statement as to the practice having been more favourable to the land or allotment owners when the leases were granted by the bishops than by the Commissioners, 1538–1554——Examination on the question as to the expediency of vesting the management of the church estates in Durham, &c., in a body of three lawyers, like the Charity Commission, 1570–1577. 1615–1621. 1646–1662 ——Statement to the effect that witness was not aware that the lessees, of whose conduct he complains, have been acting under the old leases granted by the bishop, 1578–1587.

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Further statement as to witness, when addressing the secretary to the Commissioners, having concluded that this case would be duly considered by the latter; explanation as to his not having consulted directly with the Commissioners, 1626–1629. 1660, 1661. 1666–1685——Whatever the leases under which the lessees are now acting, witness complains that the litigation and expense have greatly increased in the last three or four years, on account of the more sweeping character of the rights claimed by the Commissioners, 1630–1645. 1687–1691.

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Lee, John B.—(Analysis of his Evidence.) Is secretary to the Bishop of London, 438 ——The estates of the Bishop of London are in his own hands, he paying over to the Ecclesiastical Commissioners the surplus above 10,000 *l.* a year, 439–442——Management of the estates and collection of the rents by witness; particulars hereon as to his remuneration, 443, 444. 514–521. 526——For the estates in the neighbourhood of London, Mr. Hunt is the surveyor, he being paid the usual professional charges, 445. 523–525 ——Information relative to the extent and varied character of the estates and the income derived; aggregate net income of more than 17,000 *l.* in 1862; 446–449. 501–513.

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Livingston, The Rev. Thomas Gott, M.A. (Analysis of his Evidence.)—Is minor canon of Carlisle Cathedral, 52——Submits that the non-capitular members of the Cathedral are not adequately provided for according to the requirements of the original foundation, 53 *et seq.*——Particulars relative to the case of the minor canons of whom there are at present three, two of whom under the Act of 1840 have incomes from the dean and chapter of 150 *l.* a year, but without houses being provided for them, or livings being given them; grounds for complaint in their case, 54–102. 190 *et seq.*——Either the remuneration of the minor canons should be directly increased, or their number should be enlarged and their duties lessened, so that they might hold other appointments, 93–98. 200 *et seq.*

Details relative to the case of the lay clerks of Carlisle Cathedral, of whom there are eight with salaries varying from 20 *l.* to 50 *l.* a year; respects in which these have a strong claim to additional remuneration, 103–124.

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Lloyd, Llewelyn F. (Analysis of his Evidence.)—Complains that he has not been consulted with respect to an additional church and a separate district in the parish of Cilcen in St. Asaph diocese, although he is the principal tithe-payer and poor-rate payer in the parish, 1997 *et seq.*——The church, which is now ready for consecration, does not in any way benefit witness's tenants, 1997-2000. 2006-2009——Witness has communicated both with the bishop and the Ecclesiastical Commissioners, and has been referred from one to the other, so that there is no appeal open to him, 2001. 2011, 2012.

Expediency of some local inquiry by the Ecclesiastical Commissioners before approving of districts for new churches, 2001-2006——Objectionable course pursued in computing the population to be served by the new district, in the case complained of, 2012-2017——Letters from the Bishop of St. Asaph and from witness, relative to the course pursued by the vicar of the parish with respect to the new district, 2017.

Local Claims. Suggestion frequently made by the Commissioners for the union of small benefices, before making grants in respect of local claims, *Chalk* 2295-2299——Effect of the local claims upon the Commissioners to limit very much their means of relieving the most populous districts, *ib.* 2424-2427——Many of the estates in the hands of the Commissioners are subject to local claims, so that they could not be appropriated amongst particular livings, *Right Hon. S. H. Walpole* 2708-2713.

Local or Diocesan Boards. Evidence in favour of Local Boards in each diocese, presided over by the bishop for the distribution of surplus funds, as far preferable to the system of centralization by means of the Ecclesiastical Commission, *Selwyn* 2033-2048——Belief that spiritual destitution in populous places would have been more extensively relieved if the funds were in the hands of Local Diocesan Boards, instead of the Ecclesiastical Commissioners, *ib.* 2034-2041——Way in which the Local Boards might be constituted, *ib.* 2042-2048. 2080-2083.

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London Episcopal Estates. The estates of the Bishop of London are in his own hands, he paying over to the Ecclesiastical Commissioners the surplus above 10,000 *l.* a year, *Lee* 439-442——Management of the estates and collection of the rents by witness; particulars hereon as to his remuneration, *ib.* 443, 444. 514-521. 526——For the estates in the neighbourhood of London, Mr. Hunt is the surveyor, he being paid the usual professional charges, *ib.* 445. 523-525.

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Lupton, The Rev. James. (Analysis of his Evidence.)—Is a minor canon of St. Paul's and of Westminster, was at first a lay vicar of Westminster, 527-529——Complains of the restriction by which minor canons are not allowed to hold livings beyond six miles from the cathedral town, 530, 531——Submits also that the number of minor canons in many cathedrals

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Particulars connected with the benefice held by witness in the City, to which he had a claim as minor canon of St. Paul's, 639–648——Unfairness in minor canons being excepted from the Act enabling capitular bodies to grant leases for terms of years, 654–659 ——Arrangement about to be effected for separating the choral service at the Chapel Royal from that in the Abbey, 665–667.

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Maltby, Bishop. Explanation as to the income of Bishop Maltby having been in excess of the amount contemplated (that is, 8,000 *l.* a year); voluntary payment made by him to the Ecclesiastical Commissioners out of the excess, *Gresley* 1724–1733.

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Management (*Church Property*). Particulars relative to the management by witness's firm of the estates in the southern division of England, the firm acting as surveyors for the Commissioners, and as receivers of rents, *Clutton* 814 *et seq.*——The firm receive the same terms for managing the Commissioners' estates as they receive for the Crown estates, *ib.* 853, 854.

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Middlesborough (*York*). Augmentations promised by the Commissioners in the case of the populous parish of Middlesborough, *Chalk* 2281.

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Statement as to the incomes and duties of minor canons of the new cathedrals, *Chalk* 2261–2266——Slight extent to which the Commissioners have anything to do with the estates of minor canons, whilst they have nothing to do with their duties, *ib.* 2267–2272.

See also *Carlisle Cathedral Establishment.* *Chichester Cathedral Establishment.* *Westminster* (*Minor Canons, &c.*)

Mirehouse, Rev. William. (Analysis of his Evidence.)—Clergyman at Bristol; signed the petition relative to the non-provision of an episcopal residence near Bristol, 1252–1256. 1282–1287——Shows that the clergy and laity of Bristol are much aggrieved by the course pursued, not only in regard to the non-repair of the former episcopal palace at Bristol, but in the subsequent sale of the palace at Stapleton, and the entire removal of the episcopal residence to Gloucester, 1257 *et seq.*

The original purchase of Stapleton was very objectionable, whilst by the sale of it an immense loss was incurred, 1258–1265——There was a distinct understanding with the former Church Commissioners that there should be an episcopal residence at Bristol as well as at Gloucester; this may be seen by the production of the documents of the deputation which attended from Bristol before the Commissioners, 1273–1281. 1288–1292.

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New Districts. Witness considers that much labour, complication, and expense would be saved to the Ecclesiastical Commissioners if there were a simplification of the law in regard to the sub-division of parishes and the formation of new districts, *Dale* 952–960——Witness would recommend that there should be only two forms of subdivision, that of a complete new parish or a chapel of ease, *ib.* 958–960.

Statement as to Lord Blandford's Act having, up to 1857, been almost ignored as regards its intention of enabling incumbents of new parishes or districts to perform all the offices of the Church; expediency of full scope being given to the Act in this respect, *Dale* 961–973——Injurious operation of the present system of the Ecclesiastical Commissioners in setting out new districts; expediency of more attention being paid to the proportion of rich and poor in carrying out the sub-division, *ib.* 974–981——Rigid exercise of the powers of the Commissioners, as in always requiring an endowment of 100 *l.* a year, at the least, before constituting new districts, *ib.* 999. 1010.

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Opinion of the Committee that it is inexpedient that a central body should alone decide upon the boundaries of new districts and sub-divisions of parishes throughout the kingdom, *Rep.* iii.

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Orders-in-Council. Suggested amendment in the system of Orders-in-Council relative to the sub-division of parishes, *Dale* 1000–1003. 1008——Orders-in-Council now void, as in the case of St. Pancras, should be rendered valid, *ib.* 1008.

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Parsonage Houses. When money is granted towards parsonage houses it is given away as capital, *Right Hon. S. H. Walpole* 2542.

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Peel Districts. Amount of evil, as well as good, in the formation of so many Peel districts, *Selwyn* 2132–2134——Dissatisfaction caused by the funds of the Commission having been anticipated for about twelve years in founding the Peel districts in 1843; decreasing dissatisfaction since 1855, *Right Hon. S. H. Walpole* 2762.

Memorial from the perpetual curates of four new parishes at Devonport, formed under Sir R. Peel's Act; grounds upon which they urge a claim for an additional grant of 150 *l.* in each case, from the Ecclesiastical Commissioners, *App.* 192, 193.

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Peterborough Lay Vicars, &c. Number of lay vicars and of chorister boys, with particulars as to their duties and emoluments, *App.* 140, 141.

Pew Rents (New Churches). Suggestion for an increase of the powers of the Ecclesiastical Commissioners in regard to the scale of the pew rents, and the proportion of free and rented sittings in new churches, *Dale* 982–985.

Phillips, Rev. Edward. Letter from Mr. Phillips to the chairman of the Committee, dated 1 July 1863, complaining of the course pursued by the Commissioners and their secretary in regard to his application to the Board in the case of St. Mark's District, Surbiton, *App.* 188, 189.

Poplar. Explanation as to the Commissioners not having taken steps for dividing the larger and more necessitous parishes, such as Poplar, *Chalk* 2276–2294. 2318–2347. 2396–2401.

Populous Districts:

Better relief of spiritual destitution in populous places if the funds had been distributed by local diocesan Boards, *Selwyn* 2034–2041——The bishops and chapters generally should have been duly consulted before the decision was arrived at by the Ecclesiastical Commissioners in regard to assistance to populous districts, *ib.* 2056, 2057——Opinion that very ineffectual efforts have been made by the Ecclesiastical Commissioners to provide for the pastoral care of the great body of the people; grounds for this conclusion, *ib.* 2117–2124

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the subject of the Commissioners not having taken any active measures for carrying out the sub-division of large parishes, *Chalk* 2276-2294. 2318-2347. 2396-2401.

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Letter from Lord John Russell in December 1851, taking strong exceptions to the action of the Commissioners in not having adequately considered the claims of the more populous districts, *App.* 179-181.

Minute by the Board, in January 1852, with reference to the letter from Lord John Russell, and in explanation and defence of the course pursued with regard to the grants made to places of small and large population respectively, *App.* 181-184.

Tabular statement showing the scale of population and income adopted in the distribution of the Common Fund in 1862 and 1863, the number of cases met, the aggregate value of the benefactions accepted, and the amount of the grants made, *App.* 185.

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Queen Anne's Bounty, Governors of. Recommendation by the Committee that until effect can be given to the proposed operation of local associations the distribution of the proceeds of the Common Fund, for the relief of spiritual destitution, and all other powers and duties, except those for the management of church property, now possessed by the Ecclesiastical Commissioners, should be transferred to the Governors of the Bounty of Queen Anne, *Rep.* iv.

Quin, William Charles. (Analysis of his Evidence.)—Has been one of the Ecclesiastical Commissioners for Ireland nearly thirty years; has a salary of 1,000*l.* a year, 1849-1852 —— Constitution of the Commission; there are now only two paid members, 1853-1860 ——Satisfactory working of the Board of Commissioners; absence of inconvenience through all the bishops not being upon it, 1861-1867——Practice as to the meetings of the Board; daily attendance of the two paid Commissioners, 1868-1879——Attention paid by the salaried Commissioners to the answering of letters, and to the detail business generally, 1880-1884. 1895-1897.

Routine business which is entrusted to the secretary; onerous character of his duties, 1884. 1893-1895—— Functions and salary of the treasurer, 1885-1891. 1900——The salary of the secretary is 600*l.* a year, 1892——There are also two salaried architects, 1898, 1899.

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Russell, Earl. Examination upon the letter written by Lord John Russell in 1851, complaining that the Commissioners were frittering away their funds in driblets, and neglecting the large populations most destitute of spiritual provision; defence hereon of the course pursued by the Commissioners, not only previously to 1851, but since that period, *Chalk* 2384 *et seq.*

Communication from Lord John Russell to the Archbishop of Canterbury, dated Downing-street, 10 December 1851, to the effect that the wants which the Commissioners had in former years pointed out as most pressing had not been sufficiently attended to, whilst large support had been given to places of small population, *App.* 179–181.

Minute of the Board upon the foregoing letter; general defence in this minute of the proceedings of the Commissioners in making augmentation grants, *App.* 181–184.

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St. Asaph. Great detriment to St. Asaph, as a building site, by the refusal of the bishop to enfranchise; anxiety of the lessees to effect enfranchisement, *Thomas* 1962–1966. 1974–1979——Considerable public dissatisfaction in St. Asaph on account of the expenditure on the canonry-house, &c., and the number of clerical dignitaries with but little to do, *ib.* 1967–1974——Statement relative to the refusal of the bishop to accept offers made by witness for enfranchisement; exceptions taken to such refusal, *ib.* 1976. 1983–1995——Regret expressed to witness at the Ecclesiastical Commission that the bishop should have the power to refuse enfranchisement, *ib.* 1980–1982.

Correspondence delivered by Mr. Thomas on this subject, showing his applications to the bishop, and the reasons of the latter for refusing to accept them, *App.* 200, 201.

Witness complains that he has not been consulted with respect to an additional church and a separate district in the parish of Cilcen, in St. Asaph diocese, although he is the principal tithe-payer and poor-rate payer in the parish, *Lloyd* 1997 *et seq.*——The church, which is now ready for consecration, does not in any way benefit witness's tenants, *ib.* 1999. 2000. 2006–2009——Witness has communicated both with the bishop and the Ecclesiastical Commissioners, and has been referred from one to the other, so that there is no appeal open to him, *ib.* 2001. 2011, 2012——Objectionnable course pursued in computing

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Correspondence between Mr. Lloyd and the bishop, as delivered in by the former, *App.* 201.

St. Pancras. Illustration in the case of St. Pancras, as well as of Clerkenwell, of the expediency of the Commissioners exercising their power and influence in aid of local action, *Dale* 1000–1006.

St. Paul's Chapter Estates. There has been no application from the chapter of St. Paul's for a commutation of their estates, *Chalk* 2247, 2248.

St. Paul's (Minor Canons, &c.) Information relative to the amount and mode of distribution of the receipts derived from showing the cupola of St. Paul's, *Lupton* 607–619. 649——Items of payment received by witness as minor canon of St. Paul's; total of about 150 *l.* a year, *ib.* 619–628——Particulars connected with the benefice held by witness in the city of London, to which he had a claim as minor canon of St. Paul's, *ib.* 639–648.

St. Paul's (Stepney). Peculiar and exceptional character of the case complained of by Mr. Cotton, in regard to a church site at St. Paul's, Stepney, *Right Hon. S. H. Walpole* 2620, 2621.

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Salisbury Cathedral Establishment. Various sources whence the vicars of Salisbury Cathedral derive their income, and great fluctuation in the annual amount, on account of the fines on renewal of leases, *King* 317–328. 364–378——There are four vicars, forming a separate corporate body, *ib.* 323–325——Willingness of the vicars to commute their property in the same manner as the deans and chapters have done, so as to have instead an estate in land, bringing in a fixed yearly income, *ib.* 328–331. 346–363——Power formerly of the vicars to hold livings; check now imposed upon their doing so, *ib.* 332–335. 371.

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Secretary. Rare and irregular attendance of Commissioners, under the present system of a numerous unpaid Board, so that the work is left mainly to the secretary, who is, in fact, the Commission; inexpediency of this, although the secretary is a man of signal ability, *Dale* 1024–1027. 1040–1044——Proposition that there be a new department with a separate secretary, for administering the Church Building and New Parishes Acts, *ib.* 1031–1033. 1045–1056. 1082–1084. 1120–1130——Advantage if the secretary were a lawyer, or intimately acquainted with the law, *ib.* 1082–1084.

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Selwyn, The Rev. Canon. (Analysis of his Evidence.)—Has been a canon of Ely for thirty years; is Lady Margaret's professor of divinity in the University of Cambridge, 2019, 2020——Was a member of the Cathedral Commission appointed in 1852; 2021——Considers it highly desirable that there should be some legislation for bringing cathedral churches

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churches into closer connexion and co-operation with the bishops and the parochial system, 2022 *et seq.*

Repeated instances of substraction since 1840 from the revenues and the powers of cathedrals, so that the original objects of their institution have been greatly ignored, 2023–2028——Views expressed by the Chapter of Durham as to the measures necessary for bringing the cathedral bodies into closer connexion with the parochial system, 2032, 2033——Evidence in favour of Local Boards in each diocese, presided over by the bishop for the distribution of surplus funds, as far preferable to the system of centralization by means of the Ecclesiastical Commission, 2033–2048.

Belief that spiritual destitution in populous places would more extensively have been relieved if the funds were in the hands of local diocesan Boards, instead of the Ecclesiastical Commissioners, 2034–2041——Way in which the local Boards might be constituted, 2042–2048. 2080–2083——Approval generally of the recommendations in the report of the Cathedral Commission, 2049——Complaint that the Ecclesiastical Commissioners or Parliament should have taken steps for transferring the funds from the cathedral bodies, and for fettering their means of good; remonstrance made by the chapters in the matter, 2049–2054.

Opinion that all the chapter property obtained by the Commissioners by commutation should he held in reserve until Parliament shall decide what shall be done with it, 2055. 2138–2140. 2155——The bishops and chapters generally should have been duly consulted before the decision was arrived at by the Ecclesiastical Commissioners in regard to assistance to populous districts, 2056, 2057——Opportunity should have been given to the cathedrals as well as to the parochial clergy, subsequently to the change in 1836, to show a spirit of revival in the improvement of benefices, &c.; 2058–2060——The former union of the cathedral system with the parochial system should in fact be revived, 2060–2063.

Suggestion in regard to ecclesiastical measures being prepared in Convocation for submission to Parliament, 2063——Opinion as to vicarages having a peculiarly strong claim upon the chapters, as in the case of Ely, Durham, York, &c., 2064–2068——Power of the Chapter of Ely to augment its cures or vicarages; extent to which it has exercised this power, 2069–2078—— Expediency also of the Chapter of Ely, and other chapters, having power to form new parishes in populous places by means of the surplus derived from enfranchisement, 2079–2084.

Explanation as to the non-commutation of the estates of the Chapter of Ely; in addition to other reasons, witness states that under the statutes of the chapter, as well as of the chapters generally, there exists no right to commute the estates, 2085–2117—— Greatly improved value of the church property by means of enfranchisement, 2095, 2096 ——Inexpediency of proceeding too quickly with enfranchisements, 2096, 2097—— Peculiar benefit to the lessees under chapters when enfranchisement is effected, 2098—— Witness approves of the principle of enfranchisement, and objects only to the mode of application of the surplus, 2099, 2100.

Doubt as to the expediency of centralizing in any commission the management of 18,000,000*l.* worth of church property, 2109-2111——Circumstance of there being nothing to prevent a chapter which has received its estates back again from leasing them out on the old plan, with fines, 2116——Opinion that very ineffectual efforts have been made by the Ecclesiastical Commissioners to provide for the pastoral care of the great body of the people; grounds for this conclusion, 2117–2424——Improvement since the Commissioners have given grants independently of benefactions, 2124, 2125——Reference to the much smaller amount given in grants since 1856 than has been received from the surplus values derived from enfranchisement, 2125–2127.

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Confused and complicated character of the accounts of the Commissioners, so that amendment is much needed in respect thereof, 2151–2153——Numerous manors all over the country vested in the Central Board, the secretary being the honorary steward of sixty-one of them; inexpediency of such centralization, 2154. 2164–2169——Opinion

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With regard to the precinct or close of Ely Cathedral, legislative interference is desirable, in order to make it clear that such precinct belongs to the chapter, and not to the Commissioners, 2160-2163.

Selwyn, Rev. Canon. Paper, dated 20th June 1863, containing suggestions by Canon Selwyn on the subject of the constitution of cathedrals, and the property and revenue of chapters, *App.* 174, 175——Statement by Canon Selwyn in February 1840, of objections against the Bill for the reduction of cathedrals, with suggestions for a better measure, *ib.* 175-177——Explanatory statement on the question of the Act 16 & 17 Vict. c. 57, having a retrospective operation, *ib.* 177, 178.

Selwyn, Mr. (*Member of the Committee*). Draft resolutions proposed by Mr. Selwyn as member of the Committee, *Rep.* viii-x.

Sites of Churches:

1. *As to the Grant of a Site at Hastings by the Trustees of the late Lord Cornwallis.*
2. *Generally as to the investigation into the Title, and the expense imposed upon the Grantors of Sites.*

1. *As to the Grant of a Site at Hastings by the Trustees of the late Lord Cornwallis:*

Information relative to applications to the trustees of the late Lord Cornwallis for the grant of a piece of the Priory Farm Estate at Hastings, as a site for a church, &c., three-fourths of this estate having belonged to Lord Cornwallis, and one-fourth to the Countess Dowager of Waldegrave, *Lord Hotham* 2——Circumstances under which the trustees eventually made a conveyance to the Ecclesiastical Commissioners of a piece of this land on which to erect a church and parsonage house; nominal payment of 100 *l.* received for the land, which was worth much more, such sum however having been provided by the Countess of Waldegrave, *ib.* 2 *et seq.*

Explanation as to the conveyance to the Ecclesiastical Commissioners not having included a condition that the land was to be used only for the purposes of a church and parsonage; it was, however, to be devoted to "ecclesiastical purposes for ever," *Lord Hotham* 3. 10. 31-35——Statement as to some Government ground having subsequently been obtained for the Church, and as to its having been reported that the Ecclesiastical Commissioners were about to sell the land conveyed to them by witness and his co-trustee. *ib.* 3. 9——Application made to the Commissioners with a view to the reconveyance of this land; difficulty on this subject, as well as upon the question of the matter being referred to a court of equity, *ib.* 3 *et seq.*

Witness submits that the trustees of Lord Cornwallis should have the land reconveyed to them without being obliged to pay for it, and that the original conveyance should in fact be cancelled if within a given time the land be not used either for a church or parsonage; expediency of a power to this effect being made clear by enactment, *Lord Hotham* 17 *et seq.*

2. *Generally as to the investigation into the Title, and the expense imposed upon the Grantors of Sites:*

Disapproval of an investigation into the title in the case of gifts of sites for new churches; expediency, however, of a guarantee as to the title, *Dale* 1011-1014——Improvement of late years in the practice of investigation on the part of the Commissioners, and in the amount of expense involved in cases of gifts of sites, *ib.* 1011. 1015-1018. 1114-1159——Considerable diminution of expense within the last few years in regard to the titles where sites have been given for churches, *ib.* 1134-1136.

Average of above 10 *l.* received by the solicitors for each case in which church sites have been conveyed; it might possibly be as well that this portion of the business should be undertaken for a salary, *Right Hon. S. H. Walpole* 2615-2625——The case adduced by Mr. Cotton before the Committee in 1862, was of a very exceptional character, *ib.* 2620, 2621.

Exception taken by the bishop of Carlisle to the rules of the Commissioners in the case of church and parsonage sites, and to the system of legal expenses, *App.* 191.

Return of the costs paid to solicitors in respect of conveyances to the Commissioners under the Church Building Acts, of land for churches, &c., from 1st January 1857 to 1st November 1862, *App.* 198.

Resolution of the Committee that the system now pursued by the Commission in the investigation of titles to lands given for sites of churches causes unnecessary delay and expense, *Rep.* iii.

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Solicitors to Commission:

Evidence in favour of the solicitors to the commission being paid by fixed salary which should be liberal; anticipated economy thereby, *Dale* 1085-1101. 1137-1145. 1146-1149——Question as to the salary to be paid; if the solicitor had liberty to take private practice, so large a salary would not be necessary, *ib.* 1086-1097. 1169——If there were not liberty to practise, the salary should be about 2,500 *l.* a year, exclusive of office expenses, *ib.* 1093-1095.

Advantage if the departments were divided, and if the estates department and the church building department had separate solicitors, *Dale* 1095-1099——Further statement in favour of the solicitors being paid by salary, as in the case of several railway companies, *ib.* 1164-1176.

Expediency of the solicitors being paid by salary; probability of less oppressive litigation if this plan were adopted, *Johnson* 1393, 1394. 1486——Strong exception taken to the system whereby complaints are thrown back upon the solicitors to the commission; direct interest of these in litigation, *ib.* 1443. 1458 *et seq.*——Probable amelioration on the score of litigation and expense if the solicitors to the Commissioners were paid by salary, as in the case of the Inland Revenue Department, &c., *Crowdy* 1808, 1809. 1831-1836.

Opinion as to the reasonable amount of the charges of the solicitors to the Commission, *Right Hon. S. H. Walpole* 2612-2616——When the transition state of the business of the Commission is over, the law-clerk system might with advantage be applied, but not before, *ib.* 2626-2628.

Statement of salaries paid to persons holding appointments as counsel or solicitors to public departments, *App.* 151.

Recommendation by the Committee that the legal business of the proposed Board for managing the Church property be conducted by the appointment of a legal adviser at a fixed salary, in the same way that the Treasury, Admiralty, and other Government establishments, and some railway companies, have their legal business conducted, *Rep.* iv.

See also *Durham Episcopal Estate.* *Fenwick* v. *Hedley.* *Litigation.* *Scarr* v. *Summerson.* *Sites of Churches.*

Sons of the Clergy, Corporation of. Witness is registrar of the corporation of the Sons of the Clergy; receives the rents of the corporation and distributes the funds, *C. J. Baker* 737-740——The annual rental of the estates is about 14,600 *l.*, *ib.* 741. 764——Witness has a salary of about 600 *l.* a year and a house, *ib.* 742——There is also an accountant and two clerks, *ib.* 743. 807-810——All money received by witness is paid into the Bank within a day or two, *ib.* 744-746.

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REPORT

FROM THE

SELECT COMMITTEE

ON

INLAND REVENUE AND CUSTOMS ESTABLISHMENTS;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
8 *July* 1863.

Martis, 17° *die Februarii*, 1863.

Ordered, That a Select Committee be appointed to inquire whether it would be practicable and advantageous to consolidate any of the Establishments now governed by the Boards of Inland Revenue and Customs respectively, or to unite any portion of the Duties performed by their Officers, with a view to Economy in the Collection of the Public Revenue, and to Simplicity of Arrangement.

Lunæ, 2° *die Martii*, 1863.

Committee nominated of,—

Mr. Horsfall.	Lord Robert Montagu.
Mr. Peel.	Mr. William Forster.
Mr. Hankey.	Sir Stafford Northcote.
Sir Henry Willoughby.	Mr. Hennessy.
Mr. Edward Pleydell Bouverie.	Mr. Liddell.
Mr. Charles Turner.	Mr. Laird.
Mr. Milner Gibson.	Sir William Hayter.

Ordered, That the Committee have power to send for Persons, Papers, and Records.

Ordered, That Five be the Quorum of the Committee.

Jovis, 5° *die Martii*, 1863.

Ordered, That the Report from the Select Committee on Inland Revenue and Customs Establishments in Session 1862, be referred to the Committee.

Ordered, That Sir Edward Grogan be added to the Committee.

Veneris, 6° *die Martii*, 1863.

Ordered, That Mr. Milner Gibson and Mr. Peel be discharged from further attendance on the Committee, and that Mr. Cardwell and Mr. Bagwell be added thereto.

Veneris, 20° *die Martii*, 1863.

Ordered, That the Petition of certain Officers of Her Majesty's Customs, Port of London, for Relief, be referred to the Committee.

Veneris, 27° *die Martii*, 1863.

Ordered. That the Petition of certain Lockers of Her Majesty's Customs, Port of London, for Relief, be referred to the Committee.

Lunæ, 11° *die Maii*, 1863.

Ordered, That the Petitions from Belfast, and from the Chairman of the Northern Law Club against the annexation of the Office of Distributor of Stamps for the county of Antrim to that of the Collector of Inland Revenue at Belfast, which were presented upon the 19th day of June 1862, be referred to the Committee.

Mercurii, 8° *die Julii*, 1863.

Ordered, That the Committee have power to report the Minutes of Evidence taken before them to The House.

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REPORT.

THE SELECT COMMITTEE appointed to inquire whether it would be practicable and advantageous to CONSOLIDATE any of the ESTABLISHMENTS now governed by the BOARDS of INLAND REVENUE and CUSTOMS respectively; or to unite any portion of the Duties performed by their Officers, with a view to Economy in the Collection of the Public Revenue, and to Simplicity of Arrangement;—

HAVE considered the matters to them referred, and have agreed to report the Minutes of Evidence taken before them to the House.

8 *July* 1863.

PROCEEDINGS OF THE COMMITTEE

Jovis, 5° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. Hankey.	Mr. Charles Turner.
Mr. Horsfall.	Sir Henry Willoughby.
Mr. Laird.	

Mr. HORSFALL was called to the Chair.

The Committee deliberated as to the course of proceeding.

[Adjourned to Friday, March 13, at One o'clock.

Veneris, 13° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Cardwell.	Mr. Laird.
Mr. W. E. Forster.	Sir Stafford Northcote.
Mr. Hankey.	Mr. Charles Turner.
Sir William Hayter.	Sir Henry Willoughby.
Mr. Hennessy.	

Sir *Rowland Hill* and Mr. *John Cockshott* severally examined.

[Adjourned to Tuesday next, at One o'clock.

Martis, 17° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Cardwell.	Mr. Liddell.
Mr. Hankey.	Lord Robert Montagu.
Sir William Hayter.	Mr. Charles Turner.

Mr. *Robert Andrew Macfie*, Mr. *Christopher Bushell*, and Mr. *Charlton Robert Hall*, severally examined.

[Adjourned to Friday next, at One o'clock.

Veneris, 20° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. Horsfall in the Chair.

Mr. Bagwell.	Mr. Hennessy.
Mr. Cardwell.	Mr. Laird.
Mr. W. E. Forster.	Mr. Liddell.
Mr. Hankey.	Sir Stafford Northcote.
Sir William Hayter.	Sir Henry Willoughby.

The Committee deliberated.

Mr. *Robert Chapman* examined.

The Committee deliberated.

Mr. *Robert Chapman* further examined.

Mr. *Richard Till* examined.

[Adjourned to Tuesday next, at One o'clock.

Martis, 24° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. Horsfall in the Chair.

Mr. Bagwell.	Mr. Laird.
Mr. Cardwell.	Mr. Liddell.
Mr. W. E. Forster.	Mr. Charles Turner.
Mr. Hankey.	Sir Henry Willoughby.
Sir William Hayter.	

Mr. *James Balfour* and Mr. *David McLaren* severally examined.

[Adjourned to Friday, 17 April, at One o'clock.

Veneris, 17° *die Aprilis*, 1863.

MEMBERS PRESENT:

Mr. Horsfall in the Chair.

Mr. Cardwell.	Mr. Laird.
Mr. W. E. Forster.	Mr. Liddell.
Mr. Hankey.	Lord Robert Montagu.
Sir William Hayter.	Mr. Charles Turner.

Mr. *Thomas Coxon* and Mr. *Charles Bedell* severally examined.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 21° *die Aprilis*, 1863.

MEMBERS PRESENT:

Mr. Horsfall in the Chair.

Mr. E. P. Bouverie.	Sir William Hayter.
Mr. Cardwell.	Mr. Laird.
Sir Edward Grogan.	Mr. Liddell.
Mr. Hankey.	Mr. Charles Turner.

Mr. *James Norris* and Mr. *George Candelet* severally examined.

[Adjourned to Friday next, at One o'clock.

Veneris, 24° *die Aprilis*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Bagwell.	Mr. Laird.
Mr. Cardwell.	Mr. Liddell.
Mr. W. E. Forster.	Lord Robert Montagu.
Sir Edward Grogan.	Sir Stafford Northcote.
Mr. Hankey.	Mr. Charles Turner.
Sir William Hayter.	

Mr. *Frederic St. John* examined.

[Adjourned to Tuesday next, at One o'clock.

Martis, 28° *die Aprilis*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Bagwell.	Mr. Hankey.
Mr. E. P. Bouverie.	Sir William Hayter.
Mr. Cardwell.	Mr. Charles Turner.
Mr. W. E. Forster.	Sir Henry Willoughby.
Sir Edward Grogan.	

The Committee deliberated.

Mr. *Frederic St. John* further examined.

The Committee deliberated.

[Adjourned to Friday next, at One o'clock.

Veneris, 1° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Bagwell.	Mr. Laird.
Mr. Cardwell.	Mr. Liddell.
Sir Edward Grogan.	Lord Robert Montagu.
Mr. Hankey.	Sir Stafford Northcote.
Sir William Hayter.	Mr. Charles Turner.
Mr. Hennessy.	

A Petition of Lockers of the Port of London, and a Petition of Custom House Officers, London, were severally read.

Mr. *John Lalor*, Mr. *Isaac Thom*, and Mr. *Samuel Price Edwards* severally examined.

[Adjourned to Friday next, at One o'clock.

Veneris, 8° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. E. P. Bouverie.	Sir William Hayter.
Mr. Cardwell.	Mr. Hennessy.
Mr. W. E. Forster.	Sir Stafford Northcote.
Sir Edward Grogan.	Mr. Charles Turner.
Mr. Hankey.	Sir Henry Willoughby.

The Committee deliberated.

The Petitions of Lockers of the Port of London, and of Custom House Officers, London, considered.

Motion

Motion made, and Question put, "That witnesses be examined on the allegation of the Petition of the Lockers of Her Majesty's Customs, which sets forth, 'that the Honourable the Commissioners of Her Majesty's Customs, in the month of June 1860, issued an amalgamated classified list of lockers, weighers, and tide-waiters, by which your petitioners found to their dismay, that they had lost, without notice or misconduct on their part, the advantages before mentioned'"—(Mr. *Hennessy*).—The Committee divided:

Ayes, 4.	Noes, 5.
Mr. Hennessy.	Mr. W. E. Forster.
Mr. Charles Turner.	Sir William Hayter.
Sir Henry Willoughby.	Mr. Cardwell.
Sir Stafford Northcote.	Mr. Hankey.
	Mr. E. P. Bouverie.

Mr. *William Price Edwards* called in, and further examined.

[Adjourned to Tuesday next, at Two o'clock.

Martis, 12° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Cardwell.	Mr. Laird.
Mr. Hankey.	Mr. Liddell.
Sir William Hayter.	Sir Henry Willoughby.
Mr. Hennessy.	

Mr. *Stephenson* examined.

[Adjourned to Friday next, at One o'clock.

Veneris, 15° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Bagwell.	Sir William Hayter.
Mr. E. P. Bouverie.	Mr. Laird.
Mr. Cardwell.	Mr. Charles Turner.
Mr. W. E. Forster.	Sir Henry Willoughby.
Mr. Hankey.	

A Letter from Mr. Michael Daly, addressed to the Chairman, read:—Ordered to be printed in Appendix.

Mr. *H. W. Dobell* examined.

[Adjourned.

Martis, 23° *die Junii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Bagwell.	Mr. Liddell.
Mr. E. P. Bouverie.	Lord Robert Montagu.
Mr. Cardwell.	Sir Stafford Northcote.
Mr. W. E. Forster.	Mr. Charles Turner.
Sir William Hayter.	Sir Henry Willoughby.
Mr. Laird.	

Draft Report, proposed by the Chairman, read 1°, as follows:—

"1. YOUR Committee having been appointed in April 1862, and renewed this Session, have, in the discharge of the duty entrusted to them, examined, as witnesses, the present Chairman of the two Boards, the late Chairman of the Board of Inland Revenue, several of the principal and most experienced officers of the two departments, the President and two members of the Council of the Liverpool Chamber of Commerce, and other gentlemen representing those branches of Commerce which are more particularly affected by the operation of the system at present existing in the respective Departments.

"2. The attention of your Committee has, with a view to economy of collection, and simplicity of arrangement, been chiefly directed to a consideration of the various sources of the Customs and Inland Revenue, and the great changes which have taken place therein within recent years; the constitution of the Customs and Inland Revenue Departments; the mode of assessing and collecting the revenue; and the manner in which the present system affects the public in transacting business with those Departments.

"3. For this purpose, the branches of revenue with which your Committee have had to deal were the Customs, Excise, Stamps, and Taxes; all of which at present are assessed, collected, and brought to account under systems distinct from each other.

Fremantle, 680. "4. It appears that in the year 1841 the number of articles subject to Customs duty was 1,052, many of which were of a very complex character, and difficult in their assessment. That number, however, included only such goods as were specially named in the tariff, there being, in addition, a very large class of articles not enumerated, but subject to an *ad valorem* rate of duty, the assessment of which involved much trouble to all persons concerned, including the Board of Customs.

681–2.
Daly, 4163–7.

Fremantle, 767–9. "5. The existence of so many rates of duty necessarily involved the employment of a large amount of clerical labour; for, in every stage, from the first importation of the goods to their final disposal, either for home use or exportation, much care and attention was required from every branch in the Department. This was more especially the case with such goods as silks, cochineal, indigo, corn, and flour, warehoused under bond, the frequent repacking, sorting, delivering and rewarehousing of which gave constant occupation to a large number of persons.

4168–9.

Fremantle, 685–90. "6. In 1841, and up to a more recent date, the Customs Department in London was also charged with the administration of the various Customs Establishments throughout the Colonies, as well as the management of the Coast Guard in the United Kingdom; and the Department had, further, to carry out the Navigation Laws which were then in existence. There were other functions, such as the payment of Naval and Army pensions, and the preparation of statistics, imposed upon the Department, but which were discharged in conjunction with its more immediate duties.

"7. Since the year referred to, very important changes have taken place, the result of which is, that the labours of the Customs Department have been reduced within the narrowest limits, and its business greatly simplified. There are now but 22 heads or rates of duty in the tariff, and those are all specific duties, everything else being free. Nearly the whole of the Customs Revenue is derived from six articles only, sugar, tea, tobacco, corn, wine, and spirits. The Colonial Establishments have been placed under the control of the Local Governments; the Navigation Laws have been abolished; and the Coast Guard has been transferred to the care of the Admiralty.

Cockshott, 136.
310.
Fremantle, 683.
Fremantle, 686–91.

"8. In the Excise branch several important changes have taken place since 1845. The duties on auctions, glass, bricks, soap, paper, and hops, have been abolished. By the removal of those imposts the Department must necessarily have been relieved of a considerable amount of care and trouble. There are now but three chief heads or rates of duty under Excise—malt, spirits, and licenses, all others being of a minor character, and like the issuing of licenses, of a very simple nature.

Pressly, 28–9.
31.
30.
Dobson, 1443.
Cockshott, 137–8.

"9. The changes which have taken place in the Stamps and Taxes scarcely call for remark. Those duties are, as a rule, simple in character, and easily assessed. So long, however, as the present system is maintained in their collection, but slight modification can be expected in the machinery employed, whether the various rates imposed be heavy or light.

Pressly, 32.
Cockshott, 137–8.

Fremantle, 1173–7.
Dobson, 1422–1438.
Pressly, 30.
Fremantle, 680–91.
Daly, 4296–7.
Cockshott, 133–40.

"10. It will, therefore, be seen within what narrow limits the duties of the two Revenue Departments have been brought, and how very much their tasks have been simplified and reduced. To this end Legislation has tended for several years; and as so many duties have been abolished, and other beneficial changes effected, a corresponding measure of reform has been looked for in those Departments, both as to economy in collection, and simplicity of arrangement.

Chapman, 608–12.

"11. In the year 1841 the four branches of revenue were assessed and collected by three different Departments—Customs, Excise, Stamps and Taxes. The Customs and Excise were each distinct in themselves, the Stamps and Taxes having been previously consolidated under one management.

Fremantle, 692.

"12. The total cost of the Customs Department in the year 1841, including the Coast Guard,

Guard, was 1,266,000*l.*, or at the rate of 5*l.* 7*s.* 9*d.* per cent. on the net amount collected. But for the year ending 31st March 1863, the estimated cost, including effective and non-effective services, and all other charges, but exclusive of Coast Guard, is 1,042,891*l.*; including cost of Coast Guard service, however, for the protection of the Customs' Revenue, it amounts in the aggregate to 1,542,891*l.* It will thus be seen that, notwithstanding the beneficial changes which have been made in the Customs Laws and Tariff, and the great relief thereby afforded to the Department, a very large increase has taken place in its cost. Board's First Report, p. 102. Daly, 2933-42. Dobell, 2750.

"13. Prior to the year 1834 the Stamps and Taxes were separate Departments, but in that year they were consolidated and placed under the management of one Board. Before the consolidation took place the total number of persons employed was 712, whose salaries amounted in the aggregate to 123,354*l.*, the new Department consisting of 662 persons, at a cost of 105,012*l.* in salaries, showing a saving of 50 persons in number, and 18,342*l.* per annum in expense. Pressly, 6. 10. Board's First Report, App. and 15 *a.* Pressly, 14.

"14. The Excise continued under a separate Board, and as a distinct Department, up to the year 1848, when it was consolidated with the Stamps and Taxes, the three becoming united under the Board of Inland Revenue. By this consolidation the reduction in the establishment or force amounted to 574 persons, an annual saving of 84,994*l.* in salaries having been effected. The total saving by both operations, the consolidation of the Stamps and Taxes in 1834, and those branches again with the Excise in 1848, amounted to 624 persons, and 103,336*l.* in salaries. Pressly, 18. Board's First Report, Appendix, 15 A.

"15. As to the saving effected in other charges, or under other heads of expenditure than salaries, no account has been rendered, but it must have been very considerable. Large, however, as it appears under the head of salaries, there is ground for the belief that, even in this respect, it might have been still greater; inasmuch as the measure has been but partially carried out, the three branches being described as being still almost as distinct as ever, though no sufficient reason has been shown why they should longer continue so. Dobson, 1418-20. 1531-2. Trevor, 1356-9.

"16. After the consolidation of the Excise with the Stamps and Taxes in 1848, the total cost of the whole in salaries was 655,618*l.* But in the year 1861, the expenditure under this head had increased to 792,464*l.* For the current year, that is, for the year ending 31st March 1864, the estimates are for an aggregate of 858,271*l.*; which, as compared with 1848, show an increase of 202,553*l.* in salaries alone. Including poundage to stamp distributors, and for the assessment and collection of taxes, the non-effective service, and all other charges, the total cost of the Inland Revenue Department is estimated at 1,705,394*l.* for the year ending 31st March 1863. Pressly, 18. 20. Daly, 3946-50.

"17. It will therefore appear that the total estimated cost of the two Departments for the year above named is 3,248,285*l.*, or 5*l.* 8*s.* 10*d.* per cent. on the net. This includes every head of expenditure, effective and non-effective services, preventive service, and all other charges. On the part of the Inland Revenue, this amount had not been disputed; but on the part of the Customs, an explanation has been offered as to the object of some of the items of expenditure. Your Committee had been assured by Mr. St. John, Surveyor General of Customs, that Mr. Dobell, the Comptroller General, was prepared to state the whole of the costs incurred, in order to show that the estimated per-centage before referred to was much exaggerated. Mr. Dobell, however, was unable to render the Committee an account of the aggregate cost of the Department for the year ended 31st March 1863, but admitted, that 'very likely it would be seven or eight per cent.' It had previously been estimated at 7*l.* 3*s.* 10*d.* per cent. by Mr. Daly, when under examination last year. Daly, 3951-2. Dobell, 2738-50. Dobell, 2750. 3944.

"18. Looking at the course of our fiscal legislation since 1841, and the vast number of duties and restrictions which have thereby been swept away, it is difficult to account for the great increase which has taken place in the expenditure of the two Departments within the same period; nor has there been any explanation offered to your Committee which can be deemed wholly satisfactory. The increased cost appears to have been coincident with the abolition of duties, and the simplification of the Revenue laws, a result the reverse of that which might naturally have been expected.

"19. The trade of the country has, it is true, made wonderful progress within the period named. But this cannot account for the increased cost. The examining officers employed in the assessment of Customs duties, and the examination of free goods, are fewer in number, and receiving a lower rate of pay than they were some years back. The whole of the goods imported, as well as all those exported, pass under the supervision of those officers; yet their cost has been diminished while trade has increased. This, therefore, would tend to show that the increased trade can hardly be taken as a justification of the increased expenditure, when viewed in connexion with the abolition of duties and other charges. Fremantle, 775-6. 1175.

"20. Some stress has been laid on the amount of work performed by the Customs officers for the Board of Trade. It will be recollected, however, that most of those duties have, at all times, been discharged by the Department, and for any supposed increase, or additional labour, the Board of Trade now refund to the Customs 12,000*l.* a year. This appears to be the value which that Board sets on the additional work done for it by the Customs; but by others it is estimated at 30,000*l.* a year. Even assuming this latter amount to be correct, it would still fall far short of the increased cost. Statistics—Payment of Army and Navy Pensions, Light Dues, &c. Fremantle, 1064. Dobell, 2752.

Cockshott, 235–43. 259.

"21. With regard to the statistical accounts, the data are collected by the examining officers, concurrent with the discharge of their other duties. The same operation for the assessment of duty, or the prevention of fraud, which can never be neglected, suffices for statistical purposes. The only conclusion at which your Committee can arrive, on the point of increased expenditure, is, that the improvement in the system has not kept pace with the course of legislation, so that a large amount of unnecessary clerical labour has been employed in the Departments, by which so much heavy cost has been entailed on the public.

Daly, 3868. 4298.

"22. At the present time there are two Departments engaged in the collection of the Customs and Inland Revenue, which in many cases are employed in the performance of duties analogous to each other.

Fremantle—Return, No. 20, 11 February 1862, pages 6–17.

"23. The Customs Department is governed by a Board of Commissioners. The principal branches in London are the Secretaries, the Solicitors, the Receiver Generals, the Comptroller General or Accountants, the Imports and Exports or Statistical Branch, the Examiners, the Long-room, the Landing Department, and the Warehousing Branch, of which there are five. In the outports there are establishments of more or less magnitude, according to the amount of business done; but in each port there is a collector, who is the principal officer, and responsible for the whole.

Pressly. Dobson.

"24. The Inland Revenue Department, although under the management of one Board of Commissioners, is different in its present constitution to that of the Customs.

Pressly, 55–6. 58–61.

"25. In London there are two secretaries' branches, and one solicitor's branch, but there is also a solicitor's branch in Dublin, and another in Edinburgh, the solicitor in the latter case being the Comptroller General for Stamps and Taxes in Scotland. In London there are the Receiver General's branch, the Legacy and Succession Duty; the Chief Accountant's, of which there are three distinct branches, the Special Commissioners, the Surveying General Examiners, and Collectors, besides numerous others, not necessary to be particularised here. The United Kingdom, however, is divided into collections, at the head of each of which there is a Collector of Inland Revenue; this officer being designated a Collector of Excise and Receiver of Taxes. He has nothing to do with the stamp duties.

Return No. 20, page 64–9.

Pressly, 201–8.

Fremantle, 683. Cockshott, 136. 138. Chapman, 773–6.

"26. The mode of assessing the Customs duties appears to be extremely simple; it could scarcely be otherwise, inasmuch as nearly the whole of the rates are levied by weight. This involves but comparatively little trouble to the principal superintending branches, and under an improved system should reduce the actual cost to a low amount when compared with former years. There is nothing in the nature of the Customs duties now imposed which would render it difficult for any practical officer of another Department to acquire a knowledge of them in a very short time, while the mere clerical work of the Custom-house can offer no difficulty to any one possessed of an ordinary amount of intelligence. In London the duties are paid into the Receiver General's Office, and in the outports they are received by the collectors, or under their supervision.

Doyle, 3693. 3716.

Cockshott, 137–8. 251. 302. Edwards, 2154. 2265. 2283–4. 2339. Carling, 3181.

Return No. 20, ordered 11 February 1862.

"27. With respect to the Inland Revenue, there are the excise, stamps, and taxes to be assessed and collected; the system being different in each case. The Excise duties are now but few in number, and by no means very difficult of assessment. The chief are malt, spirits, and licenses; they are assessed by the officers of the Excise branch, under the general supervision of the Surveying General Examiners. The duties are received by the collectors, who periodically travel round their districts or collections for that purpose; but the officers of this branch are interspersed over the United Kingdom, and necessarily so in discharge of the duties devolving upon them. There are altogether 90 collectors of Inland Revenue; of this number 51 are located in ports and inland bonding towns, including London, Dublin, and Edinburgh, there being in each port an establishment of Excise officers and clerks.

Pressly, 150–4. 156.

Return 20, pages 210–15.

Trevor, 2163–6. Fletcher, 3141–4.

Return, No. 20, 11 February 1862.

"28. The stamp duties are, as a rule, collected throughout the country by the Stamp Distributors, who remit the money received to the Bank of England, to the account of the Receiver General. In London, Dublin, Glasgow, and Edinburgh, there are no distributors, the sale of stamps being otherwise provided for, and at a considerable saving in each case. With regard to the sale of stamps, the matter is so simple in itself, that it calls for no remark; indeed, in some districts females are employed as distributors. The only part of this business which can be said to involve any difficulty is that relating to the Legacy and Succession Duties. But this branch of the business is attended to in the Chief Legacy Office in London, where the assessments are made, the distributors being relieved from all trouble in that respect. Including distributors and sub-distributors, there are over 11,000 in all. Of this number 208 are located in ports, creeks, and inland bonding towns, to whom above 27,000*l.* was paid in poundage during the year ended 31st March 1861, the whole of the poundage for the sale of Stamps during that year amounting to 65,349*l.*

Pressly, 161, c. 70. 190.

Balfour, 828, c. 34.

"29. In the assessment and collection of the taxes, persons are employed who are not appointed by the Government, nor are they at any time amenable to the Government. The assessments are made by local assessors, under the authority of the Local or District Commissioners, the assessment papers or warrants being filled up by the Commissioners' clerks, who also attend and advise the latter whenever they sit as Boards of Appeal. The money is collected by Local Collectors.

"30. The

"30. The District Commissioners, as they may here be designated, are appointed by Act of Parliament, which is termed the Name Act, and passed in the first Session of every Parliament. Those gentlemen are unpaid, and are always selected from amongst those of the highest social position in the localities to which they belong. The services which they render the country, although honorary, are very valuable; and all agree in speaking of them as Courts of Appeal in the highest terms. The total number of districts, or places where Commissioners sit as Courts of Appeal, has not been stated; but in very many cases they are ports, inland bonding towns, and other places where collectors and other Revenue establishments are located.

Pressly, 186–7.
Balfour, 818.
Return No. 20, 11 February 1862.

"31. The clerks are appointed by the district Commissioners, and are paid by a poundage on the taxes collected within their districts. The poundage is, in the aggregate, very considerable, the amount for which credit is taken in the Estimates of the present year being 85,000 *l.* As a rule those clerks are professional men; the amount of remuneration to each being, in some cases, very high. It does not appear, however, that the duties performed by those officials are of a very onerous or difficult nature. It is but seldom that their professional services are required, for it is not often that the district Commissioners sit as Courts of Appeal; and the preparation of the assessment papers, which is the chief part of their work, could as easily be done by any of the officers or clerks employed in the collection of the Revenue. For their professional attendance upon the Commissioners, they are entitled to a fair remuneration; but this could be provided for under a different arrangement to that which now exists.

Pressly, 179–85.
Welsh, 2387–90. 2391–2405. 2443–4.
Return No. 20, 11 February, 1862.
First Report, App. 7, p. 236.
Balfour, 830, c. 9.
Pressly, 179, 185.
First Report, App. 7, p. 236.

"32. The local assessors are appointed by the parish authorities, and the local collectors are appointed by the assessors; both duties, as a rule, being discharged by the same person. There are above 54,000 of those officials throughout the country; they are paid by a poundage in the amount of taxes assessed and collected; the aggregate amount borne on the Estimates of the present year being 175,000 *l.* As a rule those persons are petty tradesmen in the parishes in which they are appointed, and throughout which a large proportion of them use their official papers for the purpose of advertising their trade and calling. They are thus placed between two conflicting interests, that of the Crown and of their customers in trade; though they are not, in the matter of the assessments, responsible to either or to anyone. If they intentionally omit an assessment altogether, or if they place an assessment too low, they cannot be punished or removed from their office for it. This is far from being satisfactory, and presents a state of things which appears to call for an immediate remedy.

Pressly, 163.
168.
167.
Pressly, 470–3. 539.
Dobson, 1508–14, 1626–32. 1633–6.
Welsh, 2422–3. 2439–40.
Fletcher, 3161.

"33. As a check upon the local assessors, collectors and clerks, the Government have appointed a body of officers, designated Surveyors of Taxes. There are 346 of those officers in England and Scotland, at an estimated cost of 85,950 *l.* for the present year. There are also 24 surveyors in Ireland; but as there are no assessed taxes in that part of the United Kingdom, their attention is directed exclusively to the assessment of the income and property tax.

Pressly, 191–9.
Revenue Estimates.

"34. There are no district Commissioners in Ireland, nor yet local assessors or collectors, as appointed in England. The assessments are all made by the surveyors of taxes, and, as a rule, the duty is collected from the public by the collectors of poor rates.

Pressly, 408. 414–19. 543–4.
Daly, 4032–3.

"35. In Scotland the system is, in some respects, different. The surveyors of taxes are the assessors for all assessed taxes; and in 19 counties they are also the assessors for the income tax, the collectors being appointed by and responsible to the Government. This system, as in Ireland, is found to work well; it has been in operation for many years, but complaint has never been made against it on the part of the public. The taxes are fairly assessed and carefully collected within the proper time, the officers being, as in Ireland, responsible to the Government in the event of complaint being made. By extending this system to England, much benefit would be conferred on the public, and a large saving effected in the cost of collection.

Fletcher, 3069–72. 3111–16. 3152–6. 3162–6. 3130.
Lord Belhaven, 4600–10. 4691–2. 4659–60.
Fletcher, 3161.
Daly, 4026–31.

"36. The surveyors of taxes are under the supervision of inspectors, whose functions appear to be analogous to those of Surveyors General of Customs, and Surveying General Examiners of Excise. The Estimates for the current year include 19 inspectors, and 370 surveyors and assistant surveyors. Of the surveyors and assistants, there are over 180 located in the various ports and inland bonding towns, including London, Dublin, and Edinburgh.

Pressly, 112.

"37. This brief account will afford some idea of the constitution and functions of the three branches into which the Inland Revenue is divided under the present arrangement.

"38. In transacting business with the public, complaint has been made of the formalities which people are compelled to observe in dealing with the respective departments and their branches; and also of the obstructive character of many of the regulations now in force.

McClaren, 971–7.
Edwards, 2111.
Cockshott, 164.

"39. As to the formalities complained of, the existence of so many different forms of documents would appear to justify the objection raised on this score. In the Inland Revenue Department the total number of forms of documents in use are 2,026, of which 25,448,790 were used in the year ended 31st March 1861. In the Customs there were

Chapman, 635.
Return No. 20. 11 February 1862. Page 57 and 232.

about 500 forms of documents, of which 11,177,581 were used in the year above mentioned, making in all, for the two Departments, about 2,526 forms, of which 36,626,371 were used.

Return No. 20. 11 February 1862. Hall, 546–9.

"40. Out of this aggregate 31,220,899 were used in transacting business with the public. It will readily be seen what an amount of inconvenience must result to the mercantile interest especially, in having to go through so many formalities consequent upon the preparation of so many documents. This was illustrated by Mr. M'Claren, a tea merchant, in Edinburgh, and a Member of the Chamber of Commerce in that town. This gentleman stated, that in order to pay duty on 18 packages of tea, 56 documents had to be prepared for the Custom House; and that to clear another parcel of 34 packages, and pay 133*l.* 16*s.* 1*d.* duty, 72 documents had to be prepared.

975.

Cockshott, 164. Norris, 1371. Bedell, 1181. Daly, 4183–9. First Report. Edwards, 2111–24. Cockshott, 201–13.

"41. By other witnesses those numerous forms have been referred to as troublesome and expensive. Since your Committee have commenced their proceedings, and were the means of directing attention to this subject, considerable change has been made in the forms in use in the Customs Branch. This has been done on the recommendation of Mr. Edwards, the Collector of Customs in Liverpool; the change referred to effecting the abolition of documents, of which, over 1,000,000 have hitherto been required in the course of a year. This is so far an advantage. There is reason to believe, however, that the simplification may be carried much further even in the Customs; but in the Inland Revenue Department, where the forms are very much more numerous, we have no proof that any improvement has yet been made or attempted. This is a matter of some importance. Within the Departments so many documents necessarily cause the employment of a large amount of clerical labour, they involve a heavy cost in stationery, and they operate as an indirect tax on those transacting business with the Departments, consequent upon the time wasted on their preparation. Moreover, they serve as an obstacle to the simplification of the system generally, and therefore to a reduction of the expenditure.

Bushell, 413. Cockshott, 183–6. 216. Dobson, 1854–61.

"42. The regulations are said to operate oppressively on some very important branches of trade. British spirits very frequently come under the supervision of the two Departments. In the first instance, all British spirits are under the exclusive control of the Inland Revenue Department; but as a large export trade is now carried on in this article, the spirits are, when removed to the place of shipment, transferred to the care of the Customs. British spirits are also largely used for fortifying wines, for sweetening and for perfuming purposes, all of which operations are carried on in the Customs bonded warehouses.

Cockshott, 140–3. Bushell, 413–5. 473–8. 483. Lalor, 1902. Hall, 554–5. 576. Bedell, 1163–70. Norris, 1307–8. 1345. Cockshott, 144. Stephenson, 2568.

"43. But the restrictions under which the trade labour in carrying on their business has hitherto given great cause of complaint. In all those transactions, which are described as being very extensive, the trade have had to deal with two Departments. Once a cask of spirits is deposited in a Customs vault, it cannot be removed again even on payment of the proper duty, for home use, without special permission being asked and obtained from both Boards. This is the law, but inasmuch as it could not have been necessary for the safety of the public revenue, it should have been modified. It has been stated to your Committee, however, that the two Boards have now come to an understanding on this point, and decided upon recommending a change in the law to meet the particular grievances complained of under this head. This, no doubt, is also in consequence of the evidence given before your Committee.

Bushell, 416. Edwards, 2333. Coxon, 1107–44. Dobson, 1446. Edwards, 2335–7. Dobson, 1447–8.

"44. Another source of complaint is the mode of dealing with beer prior to its exportation. This article is entitled to a drawback, in proportion to the quantity of malt used in its manufacture; and in order that the shipper may obtain this, his beer has to pass through the hands of, and be examined by, the officers of both departments. This is necessarily the case under the present system. The officers of the Inland Revenue cannot pay the drawback without being in possession of the proof of two facts; first, as to the specific gravity of the beer, which regulates the rate of drawback; and, second, of the actual shipment. Proof of the first is obtained by testing samples drawn at the place of shipment by officers of the Inland Revenue; and of the second by the certificate of the Customs export officer, who has to make a second examination of the beer before he can certify to its shipment.

Coxon, 1136–7. Dobson, 1452–3. Trade and Navigation Accounts, December 1862. Coxon, 1107–14.

"45. In this matter shippers have to deal with two departments and two sets of officers. Their work is therefore doubled, and they justly complain of a double examination, which injures their property and depreciates its value in a foreign market. This trade is of considerable importance, the exports for the year ended 31st December 1862, being 16,714,044 gallons. One leading firm, Messrs. Bass & Co., who directed their agent to attend and give evidence on the question, are exporters to the extent of 100,000 barrels a year. Here again, as in the case of British spirits, no transaction can be completed without the action of both Departments.

Dobson, 1463–5, and Appendix. Trade and Navigation Accounts for December 1862, page 9.

"46. Sugar and molasses are now used for the purpose of distillation; the transactions in this respect are considerable; in the year ended 31st December 1862 the quantity of molasses used in this way was 345,552 cwt., and in the preceding year 451,975 cwt. In this branch of business also the operations are subject to the joint action of the two Departments, for in all cases the goods are delivered free of duty from the Customs bonded warehouses, and transferred to the care of the Inland Revenue officers at the distilleries.

"47. Tobacco, again, on its importation is under the control of the Customs officers; it may

may now be manufactured under Customs bond, but its manufacture generally, and its sale or removal are under the management of the Inland Revenue officers.

"48. Such examples as these serve to show how intimately the transactions of the one Department are mixed up with those of the other, and how greatly the fusion of the whole would tend to simplify the mode of doing business with the public. In every ramification of the Departments their duties become interwoven with each other. A merchant has to deal with the Customs on the importation of his goods; with the Excise, in the shipment of beer or spirits; with the Stamps, on the various documents necessary in the transaction of his business; and with the Taxes, on his income, his house, and everything else liable to assessment. Scarcely anything can be sold without a license; tea, sugar, coffee, tobacco; wine and spirit dealers must all be licensed. The articles here referred to are all subject to Customs duty. The license is an Excise duty; but the houses in which the articles are sold are subject to the assessed taxes. Thus it is that the public complain of having so many Departments to deal with, the impression being, that one consolidated Department would be far more satisfactory in all its operations. Dobson, 1471-8. 1553-63.

"This review or general account of the Departments, their condition and functions, leads to a consideration of the scheme of reform, with a view to greater economy and efficiency, which has been brought under the notice of your Committee. The proposed plan may be briefly described, as involving the consolidation of the two Departments under one management; a fusion of their subordinate branches in all cases where the duties performed are analogous to each other; the abolition of all unnecessary offices; and a simplification of the system, so as to make it more intelligible, and less onerous to the public generally.

"49. To make this more clearly understood it will be necessary to refer again to the principal branches of the two Departments. There are at present two Boards, including two Chairmen and two Deputy Chairmen, and seven Commissioners; but there are three Secretaries' branches, one for the Customs and two for the Inland Revenue; in the latter case, one being for Excise and the other for Stamps and Taxes. These include three Secretaries, three Assistant Secretaries, and seven Committee Clerks, there being in addition a large establishment of other clerks. Fremantle, 676-9. Pressly, 33-8. Fremantle, 705-8. Pressly, 49-50.

"50. The legal branches include seven solicitors; three in the Customs, and four in the Inland Revenue. In the Customs two are for Customs business only; the third appears to be engaged more for the enforcement of the merchant shipping laws, under the direction of the Board of Trade. Of the Inland Revenue staff two are employed in London, one in Dublin, and one in Edinburgh; but it is necessary to remark that the Controller of the Legacy and Succession Duties Department is also a solicitor; so that virtually there are eight in all. Fremantle, 709. Pressly, 55, 59-62.

"51. In London there are two Receivers General with their assistants; but there are also four Collectors, one in the Customs, and three in the Inland Revenue Department. The Collector of Customs is not in the receipt of money; he is merely the principal of the Long-room branch, all Customs duties being paid into the Receiver General's office; the disbursements in London are all made by the Receiver General, while the duties collected at the outports are remitted to the Bank of England, where they are placed to his account. He has nothing to do with the disbursements made at those ports. Fremantle, 728-31. Pressly, 77-86. Doyle, 3674, c. 95. Fremantle, 744-5.

"52. The whole of the Inland Revenue duties collected in London are not paid into the Receiver General's office; a large amount is received by the collectors, but, contrary to the practice in the country districts, those officers do not receive the taxes, all, however, being paid into the Bank to the account of the Receiver General. From the various collections throughout the United Kingdom the duties are remitted by the collectors and stamp distributors, to the Bank of England, and placed to the account of the Receiver General. Pressly, 86-90. First Report, App. 6, p. 232.

"53. There are four Accountants' branches, the chief accountant in the Customs being designated the Comptroller General; but in the Inland Revenue there are three, one each for the Excise, Stamps, and Taxes. In the Customs, however, there is the Examiner's branch, a large proportion of the work of which is strictly that of the accountant; that is, in raising a preliminary check on the receipts and repayments. The remaining portion of the Examiner's work is for statistical purposes; also a preliminary process for assisting the Inspector General of Imports and Exports in the preparation of his trade accounts. Fremantle, 777-9. Pressly, 95-101. and 104. Hawthorne, 1937-43. 2021-2082.

"54. In the Inland Revenue there is a branch at the head of which are the Special Commissioners of Property and Income Tax. It is difficult to discover the real necessity for this establishment, inasmuch as the duties performed are analogous to those discharged by the surveyors of taxes, who are all sworn to secrecy. Even now, the utility of the branch is of a very questionable nature, for the whole of the special assessments could be made by the surveyors of taxes. Pressly, 548-55.

"55. There are five Customs warehousing branches in London, but in different parts of the port. Their consolidation as tending to simplicity of arrangement and economy has been recommended. This appears practicable; the principle is in operation with regard to tea; and the business for the quays in Thames-street, the wharves and docks on the Surrey side of the river, and the Victoria Docks, is all done at the Custom House. It is feared by Mr. St. John that the trade, more especially the wine trade, would object to this; Fremantle, 752-7. Daly, 4177-82. *See* also Edwards, 2201. St. John, 1500.

Norris, 1395.

this; but Mr. Norris, extensively engaged in business as a wine broker, stated that the consolidation of those branches would be an advantage to the trade. His opinion is, that 'it would be a great convenience to merchants, and would tend to great economy as regards the revenue; it would simplify the papers we use amazingly; it would allow us to do with much fewer clerks, and it would be a great assistance to us in every respect.'

"56. At the present time there are 126 ports, and 4 inland bonding towns, besides numerous creeks in the United Kingdom. In all these ports there are establishments of Customs' officers, more or less expensive, according to the position of the port. During the year ended 31st March 1861, there were 18 ports where the cost of collection was over 12½ per cent. on the gross revenue, 19 where the per-centage was over 20 on the gross, 20 where the cost was over 25 per cent., and 29 where the cost was over 147½ per cent.

Return 20, 11 February 1863.

Return No. 20.

"57. There are 90 Collectors of Inland Revenue; out of this number 51 are in ports and inland bonding towns. Under the present system those officers are obliged to travel round their districts eight times a year in order to collect and receive the Excise duties and the taxes. This practice is held to be objectionable in many respects, the chief of which are that it incurs an expense of 17,000*l.* a year for travelling charges, and forms an obstacle in the way of improvement in the department generally. But the Board of Inland Revenue have now under their consideration a scheme for the purpose of making those Collectors stationary, and thereby obviate all difficulty in the matter.

Edwards, 2175. 2449.

Busbell, 419–23.

Stephenson, 2553.

2553.

"58. With regard to the official hours of attendance, your Committee deem it right to remark, that they consider eight consecutive hours per day during the summer months sufficient. Recently, however, the examining or landing officers of the Customs Department have very frequently been compelled to attend during 12 consecutive hours, without any interval for rest or meals, and without extra remuneration. This is a great hardship; those officers' homes are several miles distant from their places of business, and in order that they may be in attendance at 6 A.M., they must rise at 4, for they must breakfast before they leave. In addition, they are compelled to make occasional night and Sunday visits to the docks; moreover, while so much additional work has been thrown upon them, their pecuniary prospects have been very much reduced. Your Committee are of opinion that this is a case well worthy the consideration of the Government. The officers ought not to be compelled to be in attendance longer than eight hours per day, and they should be relieved of the night and Sunday visits. Where such extra attendance is absolutely necessary, other arrangements should be made in order to provide for it. The cost would be trifling when compared with the injury inflicted on an already overworked body of officers.

Daly, 3866.

St. John, 1652.

Board's Fifth Report, page 33.

St. John, 1654.

1650–1.

Board's Fifth Report, p. 38, last paragraph.

"59. In opposition to the proposed consolidation your Committee have had the evidence of the Chairman of the Board of Customs, who, although enabled to supply your Committee with a considerable amount of valuable information with respect to the Customs, is not acquainted with the Inland Revenue Department. Mr. Pressly, the late Chairman of the Board of Inland Revenue, like Sir T. Fremantle, was opposed to consolidation, though he admitted that he had no knowledge of the Customs Department. But both those gentlemen stated that the stamps could be sold by the collectors, in conjunction with their other duties, while Mr. Pressly condemned the present system of collecting the taxes.

Fremantle, 882–5.

Pressly, 158–9.

"60. Mr. Dobson, one of the Secretaries to the Board of Inland Revenue, is also opposed to consolidation; but stated that the mode of collecting the taxes was most unsatisfactory; and his evidence tended to show that various articles came under the joint operation of the Customs and Inland Revenue branches. He stated, however, that he had no knowledge of the Customs Department. Other witnesses from that Department gave evidence to the same effect, but all as a matter of opinion, no one having any knowledge of the Customs, nor yet of any other branch than his own, but nearly all agree as to the simplicity of the sale of stamps.

Dobson, 1447.

1478.

Messrs. Brotherton, Trevor, Carling, &c.

Pressly, 621–23.

"61. On the same side, Mr. St. John, senior, Surveyor General of Customs, expressed his opinion that consolidation was not practicable, but stated that he knew nothing of the Inland Revenue. He believes, however, that the Collectors could sell and distribute the stamps. It would appear, from the evidence of this gentleman, that the public have great difficulty in obtaining the necessary facilities in their trade. One instance referred to, where permission was sought to carry on a very simple operation, repeated and incessant applications had to be made from all the leading houses in the wine and spirit trade, extending over a period of nearly two years (from May 1860 till March 1862) before anything was done; and even then the facility asked for was not granted till the trade appealed to the Chancellor of the Exchequer.

1606.

1610.

1598.

1599.

St. John, 1516–40.

1739–50.

1751.

Bedell, 1162.

"62. According to the evidence of the Comptroller General of Customs, Mr. Dobell, the Boards can be consolidated, and also the Accountant's branches; but he stated that he has 'had no practical experience which would justify him in giving an opinion on such an important question as the proposed amalgamation.' He states, however, in a subsequent answer, 'that the amalgamation of the two departments is just simply impracticable; and I give that opinion very calmly, very deliberately, and as the result of a great deal of consideration, and a great deal of practical experience.' It appears to your Committee that evidence so contradictory in itself cannot materially assist your Committee in arriving at a conclusion. On the other hand, it is the opinion of Mr. Hawthorne, one of the Chief Accountants of Inland Revenue, that the Accountant's Branch can be readily consolidated, including Customs and Inland Revenue.

Dobell, 287.

2732–3.

2768.

2780.

1937–43. 2021 and 2082.

"In

"In support of the principle of consolidation, your Committee have had most important and valuable evidence from Mr. Edwards, the Collector of Liverpool. This gentleman has served for nearly 40 years in the Customs, during which time he has had a larger amount of experience than any other in the Department to which he belongs. He has served in various ports, both large and small, and has now been nearly eight years in Liverpool. From his 'contiguity to the Inland Revenue Department, and from having had to do with them always, to exchange documents with them, to have communications with them year after year, for nearly 40 years, he has, of course, acquired a knowledge and an acquaintance with the department, which could not have been acquired from mere cursory observation.' Moreover, the entire satisfaction which he has given in the management of the Port of Liverpool adds further weight to any opinion which he may express.

2026–32. Edwards, 2428. Bushell, 412–13. 418.

"63. As the result of his experience, and from his practical knewledge, Mr. Edwards has no hesitation in saying that the proposed amalgamation, under one management, 'would not only be a saving to the community at large, but it would be a benefit to the mercantile community; he is perfectly satisfied that it can be carried out effectually.' And he states, 'I merely give you, as a practical officer of 40 years' standing, my decided opinion. I am prepared to carry it out, by doing the duties of both departments in the Port of Liverpool, and to be answerable for the duty being properly done.' He is 'sure that it will give satisfaction to everybody who has to deal with either department; that the whole might be put under one General Board, so that there should be but one Revenue Board to look after all sources of Revenue, except the Post Office.' He tells the Committee 'honestly what can be done, and is satisfied that the thing can be done, and done satisfactorily;' so 'simple and intelligible is the affair, that he would be quite willing to forfeit his position if he did not succeed in carrying it out.'

Edwards, 2155. 2204. Edwards, 2342. 2345. 2161. 2433.

"64. In the views expressed by Mr. Edwards, he is borne out by the resolution of the Liverpool Chamber of Commerce, as laid before your Committee by the President, Mr. Macfie. It is supported also by every one of the mercantile witnesses who has been examined, and all of whom look upon the proposed reform, by amalgamating the departments, as calculated to confer great advantages upon the commercial community, to whose general opinion and wish they give expression. The same view is also taken by Mr. Chapman, late Inspector General of Customs in London, and whose experience has extended over 36 years in various ports, as well as by Mr. Cockshott, late Inspector General of Customs in Liverpool, who has had an experience of 31 years in the Customs in various ports, including London, and of two years in the Inland Revenue Department. These gentlemen have now retired from the service, Mr. Cockshott being in business as a merchant in Liverpool.

Macfie, 336. 241–2. 363. 366. 383. 386–9. Bushell, 408–11. 415–17. 421–6. 430. 531. Hall, 541–6. 554. 557. Norris, 1314–18. 1338. 1387. 1395. Coxon, 1136. 1141. Bedell, 1187–8. 1211. Chapman, 611–15. 617. 638. 642–8. 670–1. 681–5. 734–5. 782. 808–9. Cockshott, 139. 147 160. 168–70. 251. 255–8.

"65. In support of the proposed amalgamation, the Committee have also had the evidence of Mr. Daly, who has had nearly 18 years' experience as an examining officer in Liverpool and London. Mr. Daly appears to have devoted his mind to the study of the Revenue Departments, and of commercial affairs generally, and not without success. His evidence supplied your Committee with a large amount of interesting and valuable information.

"66. In reviewing the evidence, your Committee believe the proposed consolidation practicable, and that it would tend to great economy in the cost of collection, efficiency in the service, and simplicity of arrangement in transacting business with the public. Already several beneficial results have attended the labours of your Committee: the forms of documents in the Customs have been much reduced and simplified; steps are being taken to remedy the grievances complained of with regard to British spirits, and the export of beer; and arrangements are under consideration for a more economical sale of stamps, either by the Postmasters or by the Collectors of Revenue. Every fresh simplification, however, is but another step towards consolidation.

"67. But in all the changes that may be carried out, your Committee are decidedly of opinion that due regard should be paid to the interests of all persons now in the service, in whatever branch or position they may be. In the case of the Stamp Distributors, who are not entitled to superannuation, or compensation for loss of office, your Committee would recommend that the abolition of the present system should be gradual and only as each distribution becomes vacant, when the sale of stamps could, without injury to any individual, be transferred to the Collector; so that by the lapse of time the whole would thus be provided for, and a great saving effected, while, in the meantime, the work of consolidation would be progressing in other branches.

"68. In no instance are the rates of salaries stated to be too high. Your Committee are of opinion, however, that in the event of new classifications being formed, those members of the old establishments should be liberally dealt with. Each person should be allowed to go forward to the maximum rate of his original scale, in the event of the new one being lower. This is a principle which, in the opinion of your Committee, should not be deviated from. To act otherwise is to deal unjustly towards those who have served the public faithfully and well; while at the same time it engenders discontent, and, as a certain result, impairs the efficiency of the service. The Government and the public will be best served by a well organized, thoroughly efficient, and fairly remunerated department. It will be found to be the most economical in the end."

Motion made, and Question proposed, "That the Draft Report proposed by the *Chairman* be now read 2°, paragraph by paragraph."—Amendment proposed, to leave out from the word "be" to the end of the question, in order to add the words "not read a second time, it being in its terms, purport, and effect inconsistent with and beyond the terms of reference"—(Sir *William Hayter*)—instead thereof.—Question put, "That the words proposed to be left out stand part of the question."—The Committee divided:

Ayes, 9.	Noe, 1.
Sir Henry Willoughby.	Sir William Hayter.
Mr. Charles Turner.	
Lord Robert Montagu.	
Mr. W. E. Forster.	
Sir Stafford Northcote.	
Mr. Liddell.	
Mr. Laird.	
Mr. Cardwell.	
Mr. Bagwell.	

Main question proposed.—The Committee deliberated.

[Adjourned to Wednesday, 1st July, at Twelve o'clock.

Mercurii, 1° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Bagwell.	Mr. Hennessy.
Mr. E. P. Bouverie.	Mr. Laird.
Mr. Cardwell.	Mr. Liddell.
Mr. W. E. Forster.	Lord Robert Montagu.
Mr. Hankey.	Mr. Charles Turner.
Sir William Hayter.	Sir Henry Willoughby.

Draft Report proposed by Mr. *Cardwell*, read 1°, as follows:

Pressly, 6.
Pressly, 13.

"1. It appears that previously to the year 1833 the revenue was collected by four Boards, viz., the Boards of Customs, of Excise, of Taxes, and of Stamps. In that year the two last Boards were united into one; and in 1848 the Board of Stamps and Taxes was united with the Board of Excise, under the more general designation of the Board of Inland Revenue.

"2. At present the import duties are under the direction of the Board of Customs; and every other source of revenue under the direction of the Board of Inland Revenue.

Fremantle, 676.
Pressly, 33.
Dobson, 1337.

"3. The Board of Customs consists of a Chairman and Deputy Chairman, with three Commissioners; the Board of Inland Revenue of a Chairman, and Deputy Chairman, with four Commissioners; together, eleven Commissioners for the two Boards.

Fremantle, 676.

"4. Previously to the year 1846, there were nine Commissioners for the Board of Customs: the number is now reduced to five.

Pressly, 8–10, and 1st Report of Inland Revenue Commissioners, p. 40.
Dobson, 1335, 1336.

"5. In the year 1833, the number of Commissioners for the three Boards of Excise, Stamps, and Taxes, was reduced from sixteen to thirteen on the amalgamation of the two latter;—and on the consolidation of that Board with the Excise in 1848, the number was reduced to six, under the title of the Board of Inland Revenue.

Fremantle, 676.

"6. The reduction, therefore, in the Board of Customs since 1846, amounts to four Commissioners, with a saving of 4,800*l.*, and in the other Boards since 1833, to ten Commissioners, with a saving of 12,600*l.* The whole reduction, therefore, amounts to the discontinuance of fourteen Commissioners, with an annual saving of 17,400*l.*

1st Report, Inland Revenue, p. 40.

"7. Great changes have, as is well known, been made in the duties levied by the Customs and Excise in the last twenty years, and changes have, consequently, been required in the detailed arrangements of the two departments.

Fremantle, 680.

"8. The Committee find that in 1841 the whole Customs Revenue was collected on 565 principal articles, and including the subordinate heads on 1,052 articles.

1st Report, Board of Customs, p. 106.

"9. The whole cost of collection amounted to 1,266,549*l.*, being at the rate of 5*l.* 7*s.* 9*d.* per cent. on the net produce:—excluding the cost of the warehousing and statistical branches, but including the coast guard and superannuations, as the accounts were then made up under the recommendation of the Commissioners of Inquiry into the Customs and Excise, in 1819.

Dobell, 2789.

"10. In

"10. In 1861, the number of articles on which the Customs revenue was collected was 51 chief heads, or 22 as classified in the Act 23 & 24 Vict. c. 110 and 137, including the subordinate heads. Fremantle, 683. 1103.

"11. The cost of collection, made up on precisely the same principle as in 1841, amounted to 1,195,009 *l.*, or 5 *l.* 2 *s.* 8 *d.* per cent. on the net receipt, showing a reduction of 71,540 *l.* in the cost, and of 5 *s.* 1 *d.* in the rate per cent. of collection. Dobell, 2748.

"12. Exclusive of the coast guard, the costs under the same system amounted to 794,654 *l.* in 1841, and to 744,978 *l.* in 1861, or 3 *l.* 6 *s.* 8 *d.* in 1841, against 3 *l.* 4 *s.* in 1861. Fremantle, 692. Dobell, 2748.

"13. The sum actually paid out of Vote 1, for effective services in 1861, *i.e.*, exclusive of coast guard and superannuations, but including the cost of the warehousing and statistical departments, was 770,314 *l.*, giving a per-centage of 3 *l.* 6 *s.* 2 *d.* on the net receipt, and the per-centage cost for the year 1862 only reached 3 *l.* 1 *s.* 10 *d.* Return, No. 20, 1862. Dobell, 2748. Fremantle, 1063. Dobell, 2739. 2747.

"14. In 1841 the gross Revenue of Excise was 15,477,674 *l.*, collected under 16 heads. The whole cost of collection, including the non-effective services, was 988,136 *l.*, being at the rate of 6 *l.* 7 *s.* 8 *d.* per cent. In 1861 the gross Revenue of Excise was 19,276,890 *l.*, collected under 15 heads; while the cost of collection, including non-effective services, is estimated at 830,000 *l.*, being at the rate of 4 *l.* 6 *s.* 1 *d.* per cent. Paper delivered in by Mr. Stephenson, Appendix.

"15. While for the whole Inland Revenue the numbers stand thus:—

	Gross Revenue.	Number of Heads of Duty.	Cost of Collection.	Per Cent.
			£.	£. s. d.
1841-42 - -	27,692,371	54	1,353,474	4 17 9
1861-62 - -	41,955,741	57	1,494,412	3 11 2

"16. It will be remembered that in this interval, while the duties on auctions, glass, soap, paper, &c., have been repealed, two branches of collection, producing a larger revenue, but requiring the greatest amount of professional knowledge, care, and vigilance, viz., the Income and Property Tax, and the Succession Duties, have been placed by Parliament under the superintendence of the Board of Inland Revenue. Pressly, 29. Stephenson, 2640. 2668. Pressly, 474.

"17. It is manifest that while, on the one hand, the removal of duties from articles of import must, to a considerable extent, relieve the officers of Customs from labour and responsibility which formerly attached to them; on the other hand it is necessary, for the protection of the Revenue, that all goods imported should be examined, in order to see whether they are free or subject to duty, and all ships must be guarded during their discharge. Fremantle, 1067-1072. Cockshott, 235-237. St. John, 1656.

"18. While some labour has been removed from the Customs by the transference of the management of the Customs establishments in the Colonies to the Colonial authorities, and of the Coastguard to the Admiralty, and by the repeal of the Navigation Laws; on the other hand, the collection of light dues has become a regular part of the business of the Custom House officers; and the duties attaching to the offices of Receiver of Wreck and Shipping Master, under the Merchant Shipping Act, involving the inquiry into wrecks and disposal of wrecked goods, the shipping and discharge of seamen, and disposal of the effects of deceased seamen, and the increased detail and accuracy now required in the preparation of statistics, have added materially to the labours of the officers. Fremantle, 685, 686, 687-689. 690, 691. 1039, 1040. 1045-1064. 1135. 1136. St. John, 1752-54. Edwards, 2205. Fremantle, 1033. 1038. St. John, 1638. 1639. Fremantle, 698, 784.

"19. The practice of levying the duty on wine, according to the quantity of proof spirit contained in it, has also materially increased the duties and responsibility of the department. Fremantle, 833, 834. 5th and 6th Reports of Commissioners of Customs, pp. 29 & 27.

"20. The principal and most anxious labour of the Customs, employing the most expensive part of the establishment, is connected with the warehousing system; and as the revenue is now principally collected from the duty on sugar, tea, tobacco, wine, and spirits, all which articles are largely warehoused under bond, and as the import and consumption of these articles has largely increased, and the warehousing system has been extended, it is evident that from these causes a material addition has been made to the duties and responsibilities of the Customs officers, and to the expense of the department. As one instance of the detailed nature of these duties, it may be mentioned, that Mr. M'Laren, a tea merchant in Edinburgh, stated to the Committee, that to clear, in one case, 18 packages of tea, involving a duty of 81 *l.* 13 *s.* 5 *d.*, 14 entries and 56 papers were necessary; and to clear, in another case, 34 packages, with a duty of 133 *l.* 16 *s.* 1 *d.*, 18 entries and 72 papers were required. The packages in question, having been bonded in London, were removed, still under bond, in 14 and 18 consignments respectively, to Leith, where the duty was ultimately paid; and it was not until payment had been made on every chest that the responsibility of the Customs in respect to each consignment was ended. Fremantle, 748. 1116. Fremantle, 771. 1113. 768. 1128-1132. St. John, 1797. 1800. 1801. M'Claren, 975. M'Claren, 977. 1101.

Fremantle, 748.
7th Report of Commissioners, pp. 21, 28, 65, 66, 67.
Fremantle, 752.
St. John, 1665. 1797.
St. John, 1800, 1801.

"21. It appears that in the case of tea, almost the whole of the import is made into the Port of London, and large quantities are sent to the different ports, there to be warehoused and subsequently distributed. It may be, and frequently is, removed more than once before the duty is paid, and every operation of this kind adds very much to the trouble and expense of the Custom House officers. Spirits are vatted, blended, sweetened, and coloured, and wine is mixed, vatted, and fortified to a great extent, whilst in warehouse; in fact, the bonding warehouses for spirits are stated to have become large manufactories; all these operations increase the labour and expense of the officers of Customs very much, but add nothing to the revenue.

Fremantle, 770, 771.

"22. The very large increase which has taken place in the general import and export trade of the country since 1841, is shown by the following figures:

	1841.	1861.
	£.	£.
Official value of - - Imports - - -	64,444,000	171,212,000
Declared value of British and Irish produce exported - - - - - - - -	51,545,000	125,115,000
Vessels Inwards - - {Number - - -	28,052	55,263
Vessels Inwards - - {Tonnage - - -	4,652,376	13,179,587
„ Outwards - {Number - - -	28,250	56,056
„ Outwards - {Tonnage - - -	4,766,171	13,416,052

It further appears that the number of steamers inwards, which give much more trouble than sailing vessels, increased from 2,660 in 1841 to 8,696 in 1861.

Fremantle, 680–683.
1st and 7th Reports, Commissioners of Customs, pp. 106 and 54.
Fremantle, 768–770, 771.
1st Report, Board of Customs, p. 106.
Dobell, 2748.

"23. The general result therefore is, that whilst great changes and reductions in the rates of Customs duties have been effected, the whole amount of revenue from the Customs has remained about the same; and that whilst a vastly additional amount of tonnage now requires to be guarded, and more than double the number of transactions require to be performed and inspected, with an increased amount of labour and responsibility in that large part of the transactions producing revenue which involve warehousing, yet the per-centage of the cost of collection upon the net amount of Customs revenue received has not increased, but has, on the contrary, been reduced.

Appendix to 2d Report of Select Committee on Customs, 1851, p. 1554.
Fremantle, 1079.
Return, No. 20, 1862.
Return, No. 278, 18 May 1863.

"24. In 1841 the Customs Establishment, including the Treasury extra tidewaiters and weighers at Liverpool, and the Treasury extra tidewaiters at Dublin, all of whom formed part of the establishment, consisted of 5,081 persons, at a cost of 619,179*l.*, and in 1861 it consisted of 5,199 persons, at a cost of 646,602*l.* It further appears, from a return moved for by Sir Stafford Northcote, and presented to the House while your Committee has been sitting, that advantage was taken of the changes effected in the tariff in the year 1860, to effect a very considerable reduction in the Customs Establishment. The effect of this reduction is shown in the following figures:—

"Decrease in the number of officers in 1862 as compared with 1859 - - - - - - - - - - 596

"Decrease in the salaries - - - - - - - £. 85,023

The numbers being reduced to the extent of 10 per cent., and the salaries to the extent of 12 per cent., while in the same time the tonnage inwards and outwards has increased 3,116,051 tons, or more than 15 per cent.

Edwards, 2155. 2340–2343.
Chapman, 611, 612. 647. 653. 751–755.
Cockshott, 134, 135. 160, 161.
Thom, 1929, 1932.
Macfie, 336–338.
Bushell, 408–410.
Hall, 542–545.
M'Laren, 986. 990.
Cockshott, 140–142.
Bushell, 413, 414.
M'Laren, 973–975.
Daly, 3930.—Macfie, 400.
Chapman, 640.
Edwards, 2140.

"25. Strong opinions have been expressed to your Committee by Mr. Edwards, Mr. Chapman, Mr. Cockshott, Mr. Thom, Mr. Bushell, and others, to the effect that it is desirable that a complete union should take place between the two Boards of Revenue, and that in future one Board and one set of officers should be responsible for the collection both of the import duties and of the Inland Revenue. These opinions are principally founded—

"1. On certain grievances or inconveniences which are said to result to traders who have to transact business with two departments instead of one.

"2. On the retrenchment which, it is alleged, might be accomplished by such a consolidation.

"26. Your Committee have inquired into the grievances and inconveniences referred to, and find that they relate almost entirely to the case of British spirits, and to that of beer exported on drawback.

Bedell, 1203–1209.
Norris, 1308, 1309.
Hall, 554.

"27. It is complained of, as a hardship, that British spirits, once deposited for exportation, or ships' stores, in a Customs warehouse, cannot be taken out thence for home consumption, should the merchant change his mind as to the destination of his goods. It, however, is given

given in evidence by Mr. Stephenson, Chairman of the Board of Inland Revenue, and by Mr. St. John, Surveyor General of the Customs, that the prohibition referred to is enacted by Act of Parliament, and not by any regulations laid down by either of the Revenue departments; and that if Parliament should think fit to repeal that enactment, the departments, as now constituted, would have no difficulty in giving to the trade the full advantage of such an alteration of the law. It appears to your Committee, therefore, that, on the one hand, the grievance complained of may, if Parliament shall think fit, be fully and directly remedied by a short and simple repeal of the prohibition in question, without any alteration of the present arrangement of the Revenue Boards; while, on the other hand, the proposed consolidation of the two departments would leave the complaint wholly unremedied and untouched, if Parliament should not agree to remove the obnoxious restriction.

Stephenson, 2568, 2569. St. John, 1664–1666. 1803–1805. Dobell, 2889. 23 & 24 Vict. c. 114, ss. 137. 141. St. John, 1807, 1808. Stephenson, 2568, 2569. Edwards, 2462, 2463.

"28. Mr. Edwards says—

"'*Q.* 2462. But whether a fusion between the Customs and the Excise takes place or not, would it not be possible for you, through the Customs at Liverpool, to give those facilities with regard to British spirits and beer which the mercantile community desire, if Parliament should think proper to alter the law?—*A.* Certainly.

"'2463. So that, in that case, the difficulty which the trade experience at present would be overcome without resorting to any fusion of the Customs and Excise?—Yes; as you put your question, that, I daresay, would be all that the trade would care for, unless they go to the question of expense in a national point of view; the trade however, I think, would consider it a boon if they got that alteration made.'

"This inconvenience, therefore, constitutes, in the opinion of your Committee, no valid or sufficient reason for recommending the union of the Boards.

"29. Again, in the case of beer, the inconvenience complained of appears to be that, in the case of beer intended for exportation or for ships' stores, the goods have to pass under the cognizance of two sets of officers,—of the Excise, to ascertain, from a critical examination of the beer, its specific gravity, or the amount of malt it contains, the rate of drawback to which it is entitled,—and of the Customs Export officer to ascertain that the article shipped is really the same that was passed by the Excise. Coxon, 1116–1120.

"30. Practically, however, as was explained to your Committee by Mr. St. John and Mr. Dobell, there is now no double examination of the beer, in any proper sense of that word, this having been abolished by arrangements made early in 1862 between the officers of the two departments, by which the inconvenience which may formerly have been felt, has been wholly removed. St. John, 1601–1605. 1616. Dobell, 2889. Dobson, 1451. Brain, 2554.

"31. It is true that the beer still passes under the surveillance of two sets of officers, though really examined only by one; but this double supervision would be as necessary as it is now, even were the two departments amalgamated, since the beer often remains for some days upon the quay, after its certificate of quality from the Excise officer, before it is actually put on board, and before, therefore, its shipment could be certified by the searcher or export officer. Two distinct officers must, therefore, be concerned in the verification of the entire transaction, whether those officers be servants of one Board or of two; and the inconvenience, so far as it is one, in no way bears upon the question of a consolidation of the two Revenue Departments. Dobson, 1471, 1472. Brain, 2549. St. John, 1616. Dobell, 2888.

"32. As regards the question of the retrenchment which it is supposed might be effected by a consolidation of the two departments, several witnesses expressed in general terms their conviction that the possible saving would be great; but no one showed—nor perhaps could it be expected that any one should be able to estimate in detail—the items of which this saving would consist.

"33. Your Committee examined the late chairman of the Board of Inland Revenue, Mr. Pressly, the present chairman, Mr. Stephenson, the chairman of the Board of Customs, Sir Thomas Fremantle, Mr. Dobson, the head of the Excise Branch of Inland Revenue, and others, and Mr. St. John, Surveyor General of Customs, and Mr. Dobell, all of whom agreed in objecting to the adoption of the extensive change proposed. Pressly, 220, 221. 297–300. Stephenson, 2518–2521. 2554. 2570. 2585. 2595. 2607, 2608, 2664–2667. Fremantle, 886–888. 891. 1280. Dobson, 1358. 1420–1422. 1529–1534. 1553. 1625. Brain, 2568–2573. Carling, 3386, 3387. Dobell, 2838–2840. 2890–2892. St. John, 1733–1738.

"34. Mr. Pressly says—

"'*Q.* 218. Do you not think that the whole of these establishments could be consolidated, and the business of the port and district conducted under one head of Revenue Department at these outports?—*A.* I think that the Inland Revenue collectors, at present, have so much to do with reference to the duties they have to perform, that it would be quite impossible for them to take any portion of the Customs business.

"'219. But could not the whole of these establishments be consolidated, and the business of a port and district conducted under one head of Revenue Department?—It cannot be by the Inland Revenue; whether it could be by the Customs it is not for me to say, but certainly not by the Inland Revenue.

"'220. Would it be practicable to consolidate the business of the Customs and Inland Revenue Departments in all thoe ports, and have it conducted under one head of Revenue Department?—I think not.

"'221. Will you state to the Committee your reason why?—Because I think that at present

present the duties of the Inland Revenue officers are so multifarious, and they have so much to do, that it would be impossible for them to do much more. I feel that it would be impossible for any one individual to manage the whole of the Customs, as well as the Inland Revenue.'

"35. The same gentleman also repeated before your Committee the following expression of his views contained in the Fourth Report of the Commissioners of Inland Revenue :—

"'*Q.* 298. *A.* Consolidation of offices is accompanied with an apparent economy and simplicity, which renders it very attractive; but it may so easily be carried beyond the point of safety and efficiency, that every experiment of this nature should be carefully watched by those who may be called upon to repeat it. Without going the length of saying that the union of offices which now constitute the Inland Revenue Department, was a measure of doubtful expediency, we cannot but think that it was, at least, one in which the principle of consolidation has been carried to the utmost limit consistent with safety.'

"36. Sir Thomas Fremantle says—

"'*Q.* 886. Do you think that the whole of the duties imposed, including Customs, Excise, Stamps and Taxes, could be collected in each port or collection by one head?—*A.* I think it would be difficult to find a person who would be thoroughly conversant with all the peculiar duties of the Custom House, and of Excise and of Stamps, so as to perform those duties entirely to the satisfaction of the superintending Board if it was one Board, or of two Boards if there were two. And with reference to the number of persons employed, that must entirely depend upon the fact whether the time of all the respective officers employed under him is fully occupied or not.

"'887. If such an arrangement could be carried into effect, would it not be attended with a considerable reduction in the expenditure?—I am not aware that it would; unless it were discovered that some of the officers employed were not fully occupied, and that you could dispense with a certain number of them.'

"37. Mr. Dobson says—

"'*Q.* 1418. It has been stated by the Chairman that the secretarial department and the committee clerks, as well as the principal secretaries, are as distinct as they were before the consolidation of the Boards. Is that the case?—*A.* It is.

"'1419. Does that apply to any other branches?—Yes, I think the branches are all perfectly distinct. Both the outdoor and the indoor branches are nearly as distinct as ever.

"'1420. Will you state, if you please, how far the work of consolidation has been carried out; what branches have been consolidated, and those which have been left as they originally were?—Little beyond the Board itself has been consolidated, except that collectors of Excise in England are now receivers of taxes also.

"'1421. In the Excise branch of revenue there are now only 13 rates of duty; in the Stamps there are 26, in the Taxes 10, and in the Customs about 20. The Customs rates are exceedingly simple, and the stamps still more so. What is your opinion as to the practicability of collecting the whole by one consolidated department, or by one Board?—I am afraid there is no chairman who could manage it.'

"38. Mr. Dobell, Controller General of the Customs, says—

"'*Q.* 2890. Is there any strong opinion entertained among the mercantile community in favour of such an amalgamation of Customs and Excise, with a view of having to deal with one department under one roof?—*A.* I feel persuaded that if the amalgamation were brought about to-morrow, the Government, within three months, would be inundated with complaints from the public, about the inconvenience they were suffering from having to go to one department to do a whole host of things; whereas, when they are divided, they can send one clerk to one place, and another clerk to another place, and get the whole business of the day done in half an hour at the Custom House; one clerk will go into the Long Room, and pass his entry, while another is going to the Docks.'

"And further, in answer to Question 2907—

"'The idea I intended to convey to the Committee was, that in the event of the business of the Revenue Departments being amalgamated and placed under one head, if three or four persons had business to transact relating to the different branches of Customs, Excise, Stamps and Taxes, and each wished to see the principal, as is frequently the case, they would have to wait their turn and suffer delay, instead of being able, as at present, to go to each department and get their business settled at once.'

"39. The principal authority in favour of consolidation was Mr. Edwards, the collector of Customs at Liverpool, an officer of forty years' experience, enjoying in a high degree the confidence of the Commissioners of Customs, and of the great commercial community, in the midst of which, he discharges the duties of his important position.

"40. Mr. Edwards confidently states—

"'*Q.* 2155. Do I understand you to say, that your view of consolidation extends beyond Liverpool?—*A.* It extends to the nation. I would make the whole under one Board and one management, and one direction; and I say that that would not only be a saving to the community at large, but it would be a benefit to the mercantile community; and I am perfectly

perfectly satisfied that it could be carried out effectually, though it would involve a great deal of trouble, care and anxiety.

"'2433. *A.* I think that the thing is so simple and intelligible that there would not be the slightest difficulty in carrying it out; and hence it was that I said I would undertake to carry it out, and I would be quite willing to forfeit my position if I did not succeed in doing so.

"'2447. But notwithstanding that you have no knowledge of the details of the duties of the Board of Inland Revenue, and you have not studied the volumes which contain them, yet you still give a confident opinion that very great changes might be made in that department, tending to its simplification?—I have a sufficient knowledge of it to warrant me in stating that the business of the Inland Revenue Department might very well be conducted by the Customs if it were transferred to them.

"'2455. You are confident that it could be simplified, and reduced with safety to the revenue; and your opinion as to ability to undertake the joint duties is based on that confidence?—I have not the slightest doubt on earth that the thing could be carried out at Liverpool, with the addition to the present establishment of one-fifth or one-sixth of the number employed there now; I think that, with that addition, all the duties could be carried out by the Customs with perfect security to the revenue, and with satisfaction to the mercantile community.'

"41. On the other hand, Mr. Edwards candidly admits that the consolidation which he recommends and contemplates, could only be of that incomplete sort which has already taken place in the Inland Revenue Department.

"'*Q.* 2183. It has been stated to us, that the branches of Inland Revenue are just as different now as they were before they were united; that is to say, that officers of the Excise never become officers of the Stamps and Taxes, and that officers of the Stamps and Taxes never become officers of Excise?—*A.* That I can quite understand, and it must be so for the future.

"'2185. I understand you then to say, that your notion of consolidation is a consolidation analogous to that of the Stamps and Taxes and Excise, which is, in point of fact, two bodies working together under one head?—There would be several bodies, all collected under one headship and one Board.'

"42. This is confirmed by Mr. Chapman—

"'*Q.* 654. In saying that, in your opinion, there should be a general consolidation of both (of the two departments), do you mean that the officers of the different departments should be all formed into one; that the Inspector General of Revenue should become a Comptroller of Customs, and that the Comptroller of Customs should become Inspector of Inland Revenue, or did you mean that there should be only one Board? In fact, what do you mean by consolidation?—Something like what has already taken place in the Excise, Stamps and Taxes, Legacy Duties, and other functions performed by the present Inland Revenue Board.

"'656. Are not the departments to which you have referred, the Stamps and Taxes, the Excise and Legacy Duties, all conducted in distinct departments under one Board?—They appear to be so, or to be separated to a considerable extent.'

"43. Mr. Stephenson again, whose period of service is almost equal to that of Mr. Edwards, and who, as Clerk Assistant to the Secretaries of the Treasury, has probably had a more extensive acquaintance than any other individual with the duties of the two Departments of Customs and Excise, thinks 'that there are insuperable objections in the way of mixing the duties of Excise and Customs together.' Stephenson, 2536, 2537. 2585.

"44. He says further:—

"'*Q.* 2517. Have you given any consideration to the proposed consolidation of the Customs and Inland Revenue Departments?—*A.* Yes, I have.

"'2518. Will you be so good as to state to the Committee what your opinion is with reference to that proposal?—My opinion is, that a consolidation, to be really practical, and to be anything more than a mere nominal consolidation, requires one of two conditions; either that the duties to be performed shall be similar in character, or that they shall be so simple in their nature that they may be easily acquired by the same individual. I do not profess to know much of the detailed duties of an officer of Customs, but I think I know them sufficiently to say that I think there is a great difference in kind between their duties and the duties of an Excise officer.

"'2521. Do you see any objection to the consolidation of the two departments, so far as regards the collection of duties on sugar, spirits, tobacco, beer, and so on?—I do not see how it would be possible to consolidate the two establishments in that respect, because it involves the whole question of the duties of an Excise officer; I do not believe that any one person could properly collect the duties of the Excise, as regards malt or spirits, or even watch the taking of duty on brewers' licences, without a very long course of training,

"'2554. Suppose those collecting rounds (of Excise officers) were abolished, would it be possible for the collector of Customs at a principal port, as, for instance, Liverpool, to discharge, in addition to his duties as collector of Customs, this group of duties which it is proposed to assign to him?—No, I should think it would be still more impossible then than it is now.

"'2595. It has been stated to us that there would be no difficulty whatever in inter-

changing the different officers of Customs and Excise; that the officers of Customs could discharge, very conveniently, the duties of the officers of Excise, and that the officers of Excise could, in the same way, discharge the duties of officers of Customs, though with more difficulty; do you concur in that opinion?—I am very far from concurring in it; there is no disposition on my part to shrink either from work or responsibility; but I should be very sorry to be responsible for the work of a department which has to deal with such a revenue as that of the Excise, if I did not feel that I had a body of officers under me on whom I could implicitly rely, and I certainly could not rely on any officer (according to my judgment) who had not been trained up from the very commencement, and thoroughly acquainted with the details of the business.

"'2607. If we were to begin the system *de novo* now, do you think it would enter into the mind of any Government to form two distinct departments for the collection of revenue?—My impression is, that if they were wise they would do so; I think they would have the revenue better collected; I believe that by mixing up offices too much together, you run a much greater risk of losing revenue than would be compensated for by any saving to be effected by the mere consolidation of the department.

See also Stephenson, 2519, 2520. 2559–2567. 2570. 2614–2616. 2659–2661.

"'2608. Do you think that the plan of doing away with the Board of Stamps and Taxes was not productive of any saving of expenditure?—I have no doubt that it was productive of a saving in expenditure, but I think that the Stamps and Taxes are more kindred in their character than the duties of Customs and Excise; whenever, as I have said before, you have duties that are of a kindred nature, I see no reason why they should not be amalgamated; but if they are very different in character, then I think you lose in efficiency, and, after all, that is a very principal thing to be considered.'

Hawthorne, 2024–2026. Thom. 1940. 1945. Edwards, 2435, 2436. 2442, 2443. M'Claren, 986. 1003. Chapman, 606. Balfour, 954.

"45. Many of the witnesses who expressed general opinions in favour of amalgamation acknowledged either that they had no detailed acquaintance with the duties of officers in either department, or that their knowledge was limited exclusively to one or other of the two.

"46. Your Committee cannot therefore report to the House, that the balance of evidence, as regards the number and weight of the witnesses whose opinions have been given before them, is in favour of the extensive change proposed; while the facts to which your Committee have referred, show conclusively that the desire of effecting retrenchments as changes in the law, and consequently in the practice of both departments, have rendered such retrenchments possible, has been steadily kept in view by successive Governments from 1833 down to the present time.

Stephenson, 2534, 2535. 2546. 2571. Cockshott, 163. 166. 195. St. John, 1511, 1512. 1667–1670. 1740–1751.

"47. Your Committee are assured by the principal officers of the departments, and the facts above referred to seem to warrant that assurance, that there is every disposition on the part of both Boards to attend carefully, and to give their best consideration to any suggestions made to them for the purpose of affording reasonable facilities to any branches of the trade, or for economising the time and labour both of the officers and the merchants.

"48. Your Committee have also observed with satisfaction, that, during the period of their sitting, some changes have been made, and others proposed, having for their object the increased convenience of the public, or the reduction of expenditure.

St. John, 1501. 1508. 1510. 1495–1499. 1503–1509. 1667–1670. Stephenson, 2571. Fremantle, 1284.

"Thus, Mr. St. John stated to your Committee, that a simplification and reduction of forms and documents in use at the Port of Liverpool, had taken place in the early part of the present year, which was expected to result in a saving of about 250,000 documents in Liverpool and the other outports; and, though the general tenor of that part of his evidence was to show that changes of this description should only be gradually and carefully introduced, yet it was evident to your Committee that there was no disinclination, on the part of either department, to adopt any proposal that appeared, on consideration, to be likely to lead to improvement.

Sir R. Hill, 14.

"49. Again, Sir R. Hill stated to your Committee that an application had been received in the month of May in last year, from the Board of Inland Revenue, inquiring whether the Postmaster General would undertake the distribution of the receipt and draft stamps in small towns and villages; and that he 'at present sees no reason to doubt the ability of the Post Office to undertake the distribution of all, or nearly all, the stamps.'

Sir R. Hill, 16.

"Your Committee understand that this subject is now under the consideration of the Treasury.

Stephenson, 2553.

"50. Again, Mr. Stephenson stated to your Committee that the Board of Inland Revenue had, at the time when his evidence was given, a plan under their consideration for taking into their own hands the collection of the Land, Assessed, and Income Taxes, by means of which it would become possible to abolish the present system of Excise collection, and effect a saving of 17,000 *l.* a year in the collecting rounds alone.

Pressly, 273.

Pressly, 40. 328. Dobson, 1418–1421. 1531–1533. Stephenson, 2531, 2532, 2607, 2608.

"51. Your Committee find that within the Board of Inland Revenue itself the consolidation of the several departments still remains incomplete. The assessment and collection of Income Tax and Succession Duties, and charging the duties upon malt and spirits (for example) are so different in their nature, and require such a different kind of experience and knowledge in those by whom they are to be administered, that it has not been found practicable to unite in one system the various offices connected with them, so that promotion may take place, amongst the staff employed, irrespectively of the distinct training which the different individuals engaged in one department or the other have received.

"52. Such

"52. Such a course, if adopted, by carrying too far the principle of amalgamation, must, in the opinion of your Committee, only result in depriving the public service of the benefit derived from the special education and acquirements of each individual in that branch in which he has been trained; and by compelling him to undertake duties hitherto untried, would lead, not only to confusion, but to an inefficient performance of those duties, and consequently to complaint on the part of the trade.

Pressly, 297-299. 306, 307. Stephenson, 2520, 2521. 2559, 2560.

"53. These remarks, if applicable to an amalgamation of the different branches of the Inland Revenue, may be not less pertinently applied to the amalgamation of two much larger departments of Customs and Inland Revenue, where the duties to be performed (as appears by the evidence of many witnesses) are so entirely different and distinct.

Fremantle, 891. Stephenson, 2518–2523. 2538, 2539, 2585. 2595. 2609. 2614–2616. 2659–2661.

"54. Thus Mr. Edwards, Collector of Liverpool, though speaking strongly in favour of amalgamation, says, that though a collector of Customs could do the duties of collector of Excise, a collector of Excise could not do the duties of collector of Customs, and gives as a reason, that it takes a man many years to acquire the necessary knowledge of Customs duty, adding, 'I have been for 40 years in that service, and find that I have something to learn every day.' When asked how he proposed to carry out the amalgamation, this witness, in many answers, gave it as his opinion, that the actual performance of the duties attaching to both departments must still be entrusted (even after amalgamation) to the officers who had been trained in, and were accustomed to, those duties. But, on the other hand, Mr. Stephenson considers, speaking from a long experience in the superintendence of both departments, that the Customs is the more simple of the two, requiring therefore the less amount of technical and detailed instruction in the officers.

Edwards, 2169. 2170. 2245. 2272. Edwards, 2183–2185. Stephenson, 2621.

"55. In the same manner Mr. Cockshott, late Inspector General of Customs, admits that there would be a difficulty in the officers, formerly of one department, undertaking the duties of the other, and that it would interfere with the promotion from the lower to the higher branches of an amalgamated department.

Cockshott, 178–182. 296-301.

"56. It is obvious that there must be some limit to the degree to which consolidation can be carried if the active, intelligent, and energetic attention of the superior and responsible heads of departments is to be directed to the discharge of the duties with which they are entrusted.

Pressly, 298–300.

"57. Time and experience may suggest in future the expediency of further steps in the same direction in which changes so extensive have already been effected. To proceed more rapidly than experience warrants would be hazardous to the revenue, unjust to the fair trader, whose interest is identical with that of the revenue, and would be felt as a great inconvenience by the whole mercantile community. It would be unsatisfactory to gentlemen engaged in commerce if their appeals in cases of overcharge, or of obstructions, were made to persons of inferior position, instead of being dealt with, as at present, by members of the respective Boards; and any changes which removed from those members all knowledge of the details of business, and limited them exclusively to the consideration of reports made by inferior officers, would be prejudicial to the public interest.

Stephenson, 2570, 2571. Stephenson, 2540–2545. 2566. Dobell, 2894. 2895. 2907. 2908. St. John, 1487–1494.

"58. Your Committee have observed that the work of retrenchment has not been neglected from time to time. Indeed, it has, in the recent reduction in the Customs, made in consequence of and immediately following the alterations in the Duties in 1860, been carried so far as to produce in some branches of the service a feeling that their labours have been unduly increased, and their prospects of promotion diminished,—almost further than the superior officers of that department, by whom these retrenchments were effected, were prepared to justify,—and further, as Sir Thomas Fremantle has informed your Committee, than would have been possible if a ready ear had been lent by those in authority to the earnest representations of persons engaged in trade.

Fremantle, 776. 1175–1177. 1073–1080. St. John, 1655. Dobell, 2814. St. John, 1598. Dobell, 2814. 2834–2836. Fremantle, 1096.

"59. Your Committee therefore abstain from recommending the proposed consolidation of the two departments, and conclude their Report by recommending:—

"1stly. That the inconvenience complained of by the dealers in British spirits should be considered, with a view to its removal by Parliament.

"2dly. That the favourable consideration of the Treasury should be given to changes like those suggested by the Board of Inland Revenue and the Post Office respectively, for the union of branches of the service now distinct.

"3dly. That the respective Boards should be directed to continue the system of consolidation and retrenchment by which, in past years, so many separate departments have been united, with a view to such further consolidations and retrenchments as it may from time to time be found possible to effect, with a due regard to the efficiency of the services, the convenience of the trading community, and the security of the Public Revenue."

Main question again proposed, "That the Draft Report proposed by the *Chairman* be now read 2°, paragraph by paragraph."—Question put.—The Committee divided:

Ayes, 5.	Noes, 6.
Mr. Hankey.	Mr. E. P. Bouverie.
Sir Henry Willoughby.	Lord Robert Montagu.
Mr. Charles Turner.	Mr. W. E. Forster.
Mr. Liddell.	Sir William Hayter.
Mr. Laird.	Mr. Cardwell.
	Mr. Bagwell.

Motion made, and question proposed, "That the Draft Report proposed by Mr. *Cardwell* be now read 2°, paragraph by paragraph"—(Mr. *Cardwell.*)—Motion, by leave, withdrawn.

[Adjourned to Wednesday next, at One o'clock.

Mercurii, 8° *die Julii*, 1863.

MEMBERS PRESENT:

Mr. HORSFALL in the Chair.

Mr. Bagwell.	Mr. Hennessy.
Mr. E. P. Bouverie.	Mr. Laird.
Mr. Cardwell.	Mr. Liddell.
Sir Edward Grogan.	Sir Stafford Northcote.
Mr. Hankey.	Mr. Charles Turner.
Sir William Hayter.	Sir Henry Willoughby.

Motion made, and question, "That the Committee do report the Evidence taken before them to the House"—(Mr. *Laird*)—put, and agreed to.

Ordered, To Report, together with the Appendix.

EXPENSES OF WITNESSES.

NAME of WITNESS.	Profession or Condition.	From whence Summoned.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
John Cockshott	Merchant	Liverpool	2	3 10 –	2 2 –	5 12 –
Robert Andrew Macfie	Merchant	Liverpool	2	3 – –	2 2 –	5 2 –
Christopher Bushell	Merchant	Liverpool	2	3 10 –	2 2 –	5 12 –
Charlton Robert Hall	Merchant	Liverpool	2	3 10 –	2 2 –	5 12 –
Robert Chapman	Late Inspector General of Customs, London.	Lewes	4	1 – –	4 4 –	5 4 –
David Maclaren	Merchant	Edinburgh	3	7 5 –	3 3 –	10 8 –
James Balfour	Writer to the Signet	Edinburgh	3	7 5 –	6 6 –	13 11 –
George Candelet	Licensed Victuallers' Association Secretary.	London	2	– –	2 2 –	2 2 –
Isaac Glenny Thom	Late Comptroller of Accounts, Liverpool.	Ulverstone	3	4 16 –	3 3 –	7 19 –
Samuel Price Edwards	Collector of Customs, Liverpool.	Liverpool (twice)	6	8 – –	6 6 –	14 6 –
			29	41 16 –	33 12 –	75 8 –

MINUTES OF EVIDENCE.

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MINUTES OF EVIDENCE.

Veneris, 13° *die Martii*, 1863.

REFORM CLUB
PALL MALL

MEMBERS PRESENT:

Mr. Horsfall.
Mr. Cardwell.
Mr. C. Turner.
Sir. W. Hayter.
Sir S. Northcote.
Mr. Laird.
Mr. W. E. Forster.
Mr. Hankey.
Mr. Hennessy.
Sir H. Willoughby.

T. B. HORSFALL, Esq., in the Chair.

Sir Rowland Hill, K.C.B., called in; and Examined.

Sir *R. Hill*, K.C.B.
13 March 1863.

1. *Chairman.*] You are Principal Secretary the Postmaster General?—I am.

2. In that position the whole practical working the Post Office comes within your knowledge, s it not?—More or less it does.

3. Since you have been attached to the Post fice, as principal secretary, the system has veloped itself to an extraordinary extent, has ot?—It has.

4. Referring to the Postmaster General's re- t to the Treasury, it appears that in 1839 the imated number of letters carried in the United ngdom was 76,000,000, while in 1861 it was er 593,000,000?—It was so.

5. In 1861 there were also carried nearly ,000,000 book packages and unstamped news- ers, in addition to more than 45,000,000 mped newspapers?—I believe those numbers correct, but I do not bear them in mind.

6. During the same year there appear to have n about seven millions and a half of money lers issued and paid?—I think that was the mber.

7. It also appears from the same report, that amount of money received and paid away on se orders was about 14,600,000*l.*?—I believe t is the amount received, and the amount paid ay; not the total of the two.

8. From the same report it also appears that the close of the last year there were 2,532 st Office savings banks opened in the United ngdom?—I believe that is the number.

9. And is the number of those savings banks l increasing?—The number is very slightly reasing at present.

10. It appears that on the 31st of December 1 you had a staff of 25,473 officers?—I believe t is correct.

11. And for all practical purposes this large ablishment is under your sole management, ject, of course, to the control of the Postmaster neral?—It is; with the assistance, of course, a large staff of officers.

12. With regard to the more legitimate object of the postal system, do you not think it desirable to avoid, as much as possible, everything calculated to impair its efficiency?—Certainly.

13. You have been in communication with the Treasury, have you not, on the subject of undertaking the sale of stamps?—Yes, in an unofficial manner; our communications have been rather with the Board of Inland Revenue than with the Treasury.

14. When had you that communication in the first instance?—We had an application from the Board of Inland Revenue in the month of May last, enquiring whether the Postmaster General could undertake the distribution of the receipt and draft stamps in small towns and villages.

15. The sale and distribution of stamps generally is a very small affair, is it not?—It appears to be so, comparatively.

16. Do you think that you could undertake the distribution of stamps through the various post offices?—At present the matter is under investigation, and I am not prepared to express a decided opinion as to whether we could or could not undertake the duty; but at the same time, I may state that at present I see no reason to doubt the ability of the Post Office to undertake the distribution of all or nearly all the stamps.

17. Does that refer to the duties on successions and legacies?—Those would present some difficulties, and as yet I am not prepared to say how those difficulties would be met.

18. Then probably you are not prepared at present to state to the Committee what your proposed arrangements would be?—No; only in very general terms. The Committee are, no doubt, aware that the Post Office already distributes vast numbers of stamps, namely, the postage stamps; the Post Office, I have reason to believe, distributes an amount of stamps equal, or nearly equal, to the amount (exclusive of postage stamps) distributed by the Commissioners of

Sir *R. Hill*, K.C.B.

13 March 1863.

Inland Revenue, and the number of stamps distributed by the Post Office must very far exceed the number of stamps distributed by the Commissioners of Inland Revenue.

19. Sir *William Hayter.*] Do I understand you to say that at the present moment the Post Office issue more stamps than are issued by the Commissioners of the Inland Revenue?—Our issue is confined to postage stamps; what I mean to say is, that the total number of postage stamps issued by the Post Office exceeds the total number of all other kinds of stamps issued by the Stamp Office.

20. Will you describe to the Committee, if you please, the particular stamps which you now distribute?—Postage stamps.

21. Nothing but postage stamps?—Nothing but postage stamps. I am speaking now of the distribution by the department; there are some of our postmasters who are also sub-distributors, of stamps; but I am disregarding that fact.

22. You are not prepared to state whether, in addition to your postal system, and in addition to the money orders, savings banks and parcels delivery business, you could undertake the distribution of stamps generally?—I cannot speak with confidence upon that point; but I have reason to believe that we could undertake the duty, if certain steps were taken to render it somewhat more simple than it now is.

23. The investigations which you have in hand are not yet completed?—They are not.

24. Have you made any experiments with a view to undertake the duty?—Not as yet; but owing to the death of the stamp distributor for the counties of Sussex and Surrey, the Commissioners of Inland Revenue have suggested our trying by way of experiment, the distribution of stamps in those two counties.

25. Can you inform the Committee what is the number of stamp distributors and sub-distributors, as compared with the number of postmasters?—I believe that the number of stamp distributors and sub-distributors, is about equal to the number of head postmasters, which would be about 800 for the United Kingdom. But in addition to the head postmasters, we have about 10,600 sub-postmasters. It is manifest, therefore, that if we undertake the distribution of stamps, we could carry it on upon a much greater scale than at present.

26. Can you inform the Committee what is the total duty of a stamp office, as compared with that of a post office, in the same town?—I have taken great pains to ascertain how the duties compare; and I have reason to believe that the duty of a post office is at least 20 times as great as that of a stamp office in the same town; consequently if we undertook the distribution of stamps in addition to our present duties, we should have to add about five per cent. to our force of clerks in the country offices.

27. What is your present mode of collecting the postage stamp revenue?—The mode of distributing the stamps is this: we have a large stock in the London office; indeed in each of the metropolitan offices; from that stock the postmasters are supplied; and they again supply the sub-postmasters. Then as regards the collection of the revenue, the order is of course reversed. The sub-postmasters transmit their revenue to the postmaster, and he sends their revenue and his own periodically to the metropolitan office.

28. How soon do you expect to be able to come to a decision as to whether the Post Office could undertake the duty of stamp distributors or not?—I think that in the course of two or three weeks we shall be able to speak with some degree of certainty upon the subject. At the present moment investigations are being carried on in the country offices, with the view of ascertaining how far it would be practicable to engraft the distribution of stamps upon the ordinary duties of the Post Office.

29. Mr. *Cardwell.*] How often do you take stock of the stamps which are in the hands of the sub-distributors?—I think that is done about once or twice in the month; but I am not certain upon that point.

30. There are, however, frequent examinations to see that all the stamps that have been parted with have been accounted for to the department?—Certainly.

31. Sir *William Hayter.*] Can you tell at all what is the value of postage stamps that the postmasters hold in stock in a considerable town, say a town with about 10,000 inhabitants?—No, I cannot speak decidedly upon that point. Every postmaster has a certain prescribed maximum; it is his duty not to allow his stock to fall below a certain amount, and he sends a requisition for more stamps if he requires them.

32. A demand is made by him, I presume, according to the requirements of his office?—Yes, the prescribed maximum is in proportion to those requirements; and his duty is not to allow his stock to fall below a certain fraction of that maximum.

33. How often does he account to the Post Office?—Every postmaster has also a prescribed amount of money which he may keep in hand for postal and for money order purposes, chiefly for the latter; when the balance in hand exceeds the prescribed amount, he is required to transmit to the head office. I think that some of the postmasters transmit every day; others, I think, transmit on alternate days; but I cannot speak with confidence upon that point.

34. Whether they transmit daily or on alternate days, the fact is that they do transmit very frequently?—Yes, very frequently indeed.

35. And it is their interest, is it not, to keep as small a stock as possible, provided they fulfil all the exigencies of their office?—They have a certain stock upon credit so that they have no interest in reducing the amount of the stock.

36. Is there a credit given to them for postage stamps?—Yes.

37. For how long a period?—Up to the time of their sale. As soon as they are sold, the proceeds are added to the balance in hand, and if that balance exceeds a certain amount, the excess must be transmitted.

38. Then they do not pay the Post Office for them till they are sold?—No.

39. Do they give any security?—Yes.

40. Is that security at all regulated by the amount of stamps that they have in hand?—Yes, that is one circumstance which is taken into account.

41. You say it is under consideration whether you shall take the whole distribution of the country from the Inland Revenue to the Post Office?—Yes.

42. Are you aware of the security that is given; for instance, at Liverpool, at Birmingham, at Manchester, and other great towns, by the distributors of stamps?—I am not aware of the exact amounts,

amounts, but I know that the securities that are given are very heavy.

43. It has been stated in evidence that in some cases it is 10,000 *l.*, 12,000 *l.*, 15,000 *l.*, and another case 20,000 *l.*?—I know that the securities are very heavy in amount.

44. I see they are 17,000 *l.*, 14,000 *l.*, 18,000 *l.*, 20,000 *l.*, 11,000 *l.*, 10,000 *l.*, and various other sums of the same sort. How do you meet the case of security for those stamps, which would be required in large towns, such as Liverpool, Manchester, and Birmingham?—Of course it will be necessary to increase the amount of the securities given by the postmasters, if they undertake this additional duty; but we have reason, in the Post Office, to think, that the securities which are now given to the stamp office are larger than would be necessary if the balance in hand were transmitted to the chief office more frequently.

45. Do you happen to know how frequently they are now transmitted?—No, I do not.

46. It has been stated by some of the witnesses, that they are transmitted sometimes daily, sometimes weekly, and never less than within a fortnight, I believe?—Our balances never remain so long as a fortnight in hand.

47. Where there is a Branch Bank of England, it was stated, I think, by one of the witnesses that it is done daily. Could it be done more rapidly by you than daily?—I think not.

48. If it could only be done by you as rapidly and not more rapidly than it is done now, in what respect would you require a less amount of security?—I am not in a position to say, decidedly, whether the present securities required by the Inland Revenue are or are not excessive. They may be larger than the stocks in hand require; I cannot speak to that point; but I should mention, that if the business should be handed over to the Post Office one object that we should keep in view would be to reduce the stocks in hand as much as they could be reduced without subjecting the public to inconvenience; and inasmuch as our means of communication with the postmasters, and, through them, with the sub-postmasters, are very much more convenient and rapid than communications between the Inland Revenue in London and the distributors and sub-distributors under that office, we think that the stocks of stamps in hand may be very largely reduced.

49. I do not understand how your communications are more rapid than the communications of the Inland Revenue with their officers; you both send by the Post Office or by telegraph, do you not?—We both send by the Post Office. As an instance, I would mention that we are contemplating an experiment in the district of Sussex and Surrey. Now there is only one distributor of stamps in that district, and his office is in Brighton. It follows, therefore, that if the sub-distributor of stamps residing at Croydon wants a supply, that supply is sent from London to Brighton, and is then brought back again nearly the whole distance upon the same line to Croydon. That is a delay which we should avoid. We should communicate directly with Croydon.

50. But that does not very materially affect the general principle of distribution?—I think it does, because the present number of distributors is comparatively small, and the consequence is that most of the stamps sold have to pass first to the distributor and from him to the sub-distributor.

51. Then you would make the sub-distributors distributors?—We should make all our head postmasters, probably, distributors; and our head postmasters are about equal in number to the distributors and sub-distributors put together.

52. At present you are aware that a distributor gives security to the Government and the sub-distributor gives security to the head distributor?—I believe it is so.

53. And you would propose that all the postmasters should be made distributors, and give some security directly to the Government?—Yes; all head postmasters.

54. Can you state what is the value of the stamps which are at present held by the different distributors?—I am not aware of the exact amount; but I know that the stock is very large, and of very great variety.

55. A return which I have here shows that stamps to the value of about 500,000 *l.*, that being, in point of fact, money of the Government, because stamps are convertible into money, are in the hands of certain persons for distribution, for which they give security?—Yes.

56. Do you apprehend that your postmasters can give adequate security to the extent of 500,000 *l.*?—We should be very sorry to call upon them to give such an amount of security; but as I have already endeavoured to explain, we do not think that such large security would be required; because by our more rapid mode of communicating with our postmasters, we think that many of the more valuable stamps, and those that are the least frequently required by the public, might probably be supplied in many cases, if not all, from London.

57. You are aware, are you not, that it is the interest of the respective distributors of stamps, to keep as small a stock as they can?—I presume it is, as their securities are regulated thereby.

58. The danger of loss being less by their having less stock, it is obviously their interest to keep as small a stock as there exists a demand for?—No doubt it is.

59. Therefore, except for the purpose of greater speed in transmitting money, do you see any advantage that would be derived from the post-office taking that distribution into their hands?—If we followed the present arrangement in all respects, I do not see that there would be any great advantage; but the matter is now being investigated; one object of the investigation is to devise, if possible, some mode by which the more costly stamps shall be kept at the metropolitan office, and supplied perhaps on special requisition, or, at all events sent down in very small numbers to the distributors.

60. Do you not think that the public require stamps of the respective amounts that are supplied to them at the present moment?—I believe that they require many of them very rarely, perhaps once in twelve months; but the committee will allow me to remind them that I began by saying that this matter is now under investigation; and that I could not speak with confidence upon these points.

61. How do you meet the case of Liverpool, where the security is 20,000 *l.*, and York, where it is 18,000 *l.*, and Newcastle-upon Tyne, where it is 17,000 *l.*, admitting that the different distributors only hold a small amount of stamps in stock according to the existing public exigency?—But I do not admit it.

62. I will put my question differently: admitting

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13 March 1863.

mitting that it is their interest to keep as small a stock in hand as they possibly can, and that they give security for 18,000*l.*, 20,000*l.*, and 17,000*l.*, how do you meet the case with regard to them. Do you suppose that the public do not require them, and that therefore it is gratuitous on their part holding so large a stock in hand, or do you think that some other means may be provided by which the public requirements may be adequately provided for?—I think that the stock in hand may be reduced by attention to both of the arrangements to which you have alluded. I think that certain stamps are kept by the distributors which are so rarely required by the public, that they might with equal advantage be left at the chief office to be transmitted on special request.

63. Is that a matter of conjecture on your part, or is it a matter which you have ascertained by inquiry?—It is very much a matter of conjecture, but I have had the pleasure of meeting the present Chairman of the Board of Inland Revenue, Mr. Stephenson, and another of the Commissioners, twice upon this question; and we have talked it over, and it appears to be their opinion, and it is from that circumstance that I adopt it myself, that the amount of stocks may be reduced.

64. I will call your attention, if you please, to some evidence which was given by the Distributor of Stamps for Manchester. He was asked (Question 3525), "What is the average amount of stock that you hold?" and his answer was, "From 20,000*l.* to 21,000*l.* worth." The next question is, "I suppose that the amount is determined by the wants of the neighbourhood and the district?" and his answer is, "By the wants of the district." Then this question is put: "And you apprehend that that is an amount which the wants of the district render necessary?" and the answer is, "I have found that I can never do with less; of course I bring down the amount of the stock as close as I can before the quarter-day, that is, before the stock-taking." Notwithstanding that evidence, which was given *ad nauseam*, by different distributors, you think that a mode might be adopted by which the stock might be kept in London, and might be distributed from London?—In some cases, I think, part of the stock might be kept in London; such a town as Liverpool, probably, would have stamps of every kind, or nearly every kind, in stock.

65. Do you give your postmasters a percentage on the amount of stamps they sell?—Yes.

66. What is the per-centage?—One per cent.

67. And do you contemplate, supposing them to have an enlarged distribution, that they shall have a per-centage upon that?—I presume they would, but that again is a point for consideration; because, we should have to supply our postmasters with clerks to effect this very sale, and therefore, if we gave them the full percentage, we should, in fact, be incurring the expense twice over: I am speaking now of the larger offices.

68. But if they have increased responsibility, and increased duties, they must have some increased remuneration?—Of course.

69. Mr. *Turner.*] The lowest amount of postage stamp is a penny?—Yes.

70. What is the highest amount of any postage stamp?—A shilling.

71. Can you state what is the total amount of postage stamps sold by postmasters in any part of the country?—No, I cannot; it varies very much.

72. I am not referring to any particular office, but taking the whole, can you tell me at all the amount?—It is a fact which I could learn, if the Committee desire it. [The total sales, by the Post Office, in the year 1862, amounted to 2,313,358*l.*]

73. Do you suppose that the amount of postage stamps held in stock by different postmasters would be at all equal to the sum which has been mentioned as the amount in the hands of the stamp distributors, namely, 500,000*l*?—I should think not.

74. In case the distribution of stamps were undertaken by the postmasters in different parts of the country there would be many more distributors of stamps, would there not, than the present number of distributors and sub-distributors together, and there would be distribution in places where there is not now any?—If the duty were undertaken by the Post Office, there would be no difficulty in increasing the number of distributors and sub-distributors very largely indeed.

75. And therefore the public would be able to get stamps in places where they are not now procurable?—That undoubtedly would be the case; and I presume it was the advantage to the public, and to the public revenue, which led the Government to contemplate such an arrangement.

76. That arrangement would, no doubt, be a great advantage to the public and to the revenue, would it not?—I think so; instead of having about 800 or 900 places for the sale of stamps, we could then have 10,000 or 11,000 if it were desired.

77. Instead of people having to send 8 or 10 miles for a receipt stamp, or whatever stamp they might want, they would be able to get it at the next village?—The arrangement which we have in view as the one which would probably be the best under all circumstances, is to supply the head postmasters with a sufficient stock, and a sufficient variety of stamps for all ordinary purposes, and to supply the village postmasters only with receipt and draft stamps, or those stamps which are in daily demand.

78. Those would be supplied by the village postmasters; and deed stamps, and stamps of great value, which are only occasionally required, would be obtained from the head offices?—Yes; that is the plan which we have in view; but it is a mere sketch at present.

79. Do you apprehend that there would be any difficulty in obtaining sufficient security from postmasters in different places, to insure the safety of the revenue?—Not the slightest.

80. Mr. *Hankey.*] Are the postmasters at present responsible for the sub-postmasters, or are the sub-postmasters directly responsible to the Government?—The majority of the sub-postmasters have a very small stock of stamps in hand; their credit is limited to 1*l.*, so that the responsibility is not very great. I think that we do not, as a rule, require security from our sub-postmasters, because their quarterly salaries would, in most cases, more than cover the small stock of stamps they have in hand.

81. By whom are the sub-postmasters appointed?—By the Postmaster General.

82. Is there a system of stock-taking among the

the sub-postmasters, as well as among the postmasters, or are you satisfied with the account given by the postmasters?—It is the duty of the postmaster to see that his sub-postmaster has a stock in hand, and if the sub-postmasters had not a proper stock, we should very soon learn that fact by the complaints of the public; but still there is a periodical inspection by the surveyors.

83. Can you give us, by-and-by, an account of the highest and lowest amount of stock held by any sub-postmaster?—Certainly.

84. I will say, if you please, the highest and lowest amounts held by any postmaster and any sub-postmaster respectively, adding to that the average total amount held by the whole of the postmasters and sub-postmasters?—I will do so.

85. And perhaps you will add to that the highest and lowest amount of securities that are given?—Yes, I will do so.

86. I understood you to say in reply to a question put to you by Sir William Hayter, that if the Post Office undertook the distribution of stamps, the number of distributors required by the Post Office arrangement would probably be equal to the number of distributors and sub-distributors at present?—About that.

87. Sir William Hayter has also stated that the present security taken was for stock amounting to 500,000*l.*: do you not imagine that if the number of distributors were very much increased, even if you adopted the same principle of security that is at present adopted, the amount demanded from any individual distributor would be very much less than it is at present?—That would appear to follow as a matter of course; but it would depend very much upon the arrangement under which the security is now given, whether the distributor, for instance, gives security not only for himself, but for his sub-distributors; I cannot say how that is; but if, under the present system, the distributor gives security not only for himself, but for his sub-distributors, that circumstance may account for the very large amount of security now required from the distributor.

88. If it be the case that at Liverpool, where Birkenhead is included, the present distributor is obliged to give a certain amount of security, under your arrangement, a less amount of security would be required if Birkenhead were not included?—Yes.

89. And if York includes not only the city of York, but a large district around it, the amount of security would be less?—No doubt, if the number of persons giving security is largely increased, seeing that the aggregate stock of stamps held in the country need not be increased, it follows that the individual securities would be greatly diminished in amount.

90. Do you demand security at present not only for stamps but for the money which passes through the Post Office in the shape of money orders?—Yes, security is required from those postmasters who issue and pay money orders.

91. Did you find it necessary to increase that demand for security on account of the establishment of Post Office Savings Banks?—I cannot speak to that point; I cannot say whether there was or was not an increase; the receipts at the savings banks are a very small matter compared with the other receipts, and I doubt whether there has been any considerable increase in the amount of security given, but I cannot speak confidently as to that. [I find that there has, as yet, been little or no increase.]

92. In demanding security, do you go upon the supposition that stamps and money are equivalent in value, the one to the other?—Certainly, we consider stamps as equivalent to money.

93. You consider that there would be the same facility of disposing of them, and that, therefore, there is the same necessity for security?—Yes, the same necessity for security.

94. Do you consider that the security you demand is to so large amount that it requires, and almost necessitates, that a man shall have a high reputation among his friends to enable him to obtain the necessary amount of security?—I think that our rule is to regulate the security according to the money and that which is equivalent to money in the hands of the officer.

95. Sir *Henry Willoughby.*] Has not the Post Office plenty of business?—We have a great deal of business certainly; but we are not afraid of some addition to it.

96. Is not the expenditure of the Post Office very large?—Yes; upwards of two millions a year.

97. Is it not more than two millions?—It is something more than two millions a year, but not much.

98. Are the Post Office packet expenses included in that?—No; the Post Office packet expenses are not included in the two millions; we do not consider that the whole expense is incurred by the Post Office.

99. Two-thirds of the revenue goes in expenditure, does it not; is not that about the proportion?—It would be as large as that if you include the packets; but the two millions, I speak of, are not two-thirds of the revenue; the gross revenue is upwards of three millions and a-half at the present time.

100. Do you apprehend that no inconvenience will result from mixing up money business like that of banks and the collection of the revenue for stamps with the ordinary business of the Post Office?—That is, of course, one of the points for very careful inquiry; there may be duties connected with the distribution of stamps which are of a troublesome character, and which it would be difficult for the postmasters to attend to; but I am not aware that such is the case.

101. Is not the mass of business of such a kind that it is utterly impossible for the Postmaster General to attend to it himself; he must act by deputy; he cannot transact the business, for instance, of the 2,000 savings banks?—The Postmaster General, of course, cannot transact the business; he acts through his officers.

102. Take the case of the 2,000 savings banks; who is to investigate all the special circumstances that arise, such as minors' accounts, trustees' accounts, and other matters that require a good deal of investigation?—There is an establishment in the Post Office in London to conduct the savings bank business, and the officers of that establishment undertake these duties, consulting the solicitor, if it be necessary, and acting under the general direction and control of the Postmaster General.

103. Then that is a separate department of business in the Post Office?—It is.

104. And it is a new department, of course?—It is a new department.

105. Can you state what is the number of persons employed in that new department?—No; I cannot

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I cannot state the exact number. [I find it to be 87.]

106. Assuming that the stamps were issued by the Post Office, would you not have to provide an additionastaff of functionaries for that object?—That also is a point for consideration; it will have to be considered whether we should or should not constitute a new department; the duties are so very similar to those which are now performed in the Receiver and Accountant General's office, that it is not improbable that they would be added to the duties of that department; and if so, he would probably require a few more clerks.

107. I understand that you desire rather to postpone giving any definite opinions on these questions until the investigation, to which you have referred, shall have been completed?—Yes.

108. Can you give the Committee an assurance, that that investigation will be completed within three weeks or a month?—No, I cannot give such an assurance; I can only say, that I think it highly probable that it will, and that every effort shall be made to complete the investigation within that period.

109. You have been asked some question with regard to the securities taken from the different officers in the Post Office; where are those securities?—The money is not lodged, of course; the security consists in a responsible person engaging to indemnifying the Department if there should be a loss.

110. My question is, where are those securities lodged, wherever they may be?—I presume they are in the custody of the solicitor of the Department.

111. When you say, you "presume" that they are in his custody, do you mean to say that you are not clear upon the point?—The business of the Department of the Post office is so enormous, that no one individual officer is cognizant of the whole of it; I can ascertain by inquiry what the fact is, but I cannot speak to it from my own knowledge.

112. In the case of savings banks, their securities are lodged in the office of the Comptroller of the National Debt; are you not able to say what becomes of all those securities which you take from the various officers of the Post Office?—No, I cannot say with certainty.

113. You do not know what becomes of them?—I have no doubt they are lodged safely in the office somewhere or other.

114. Sir *William Hayter.*] With the solicitor?—I think with the solicitor; but I cannot speak confidently upon that point.

115. Sir *Henry Willoughby.*] Are those securities taken under the statute?—I believe so.

116. But you do not know how the fact is?—It is a legal question; perhaps the Committee will allow me to send the solicitor to answer these questions; I am no lawyer myself, and I really do not understand these matters.

117. Mr. *Turner.*] By whom are they prepared?—By the solicitor.

118. Mr. *Cardwell.*] What you state amounts to this: that between you and the Board of Inland Revenue, communications are now in progress for the purpose of seeing whether a great number of persons in various small districts of the country, who are in your service, can be made available for the distribution of stamps, so as to give the public facilities for obtaining stamps at a great many more places than they can now obtain them at; and at the same time possibly diminish the expense of distribution?—Those are, I believe, the objects which the Government has in view in this investigation.

119. And there being some difficulties which have been suggested in the way of making that change, those difficulties are under your consideration, with a view to their removal, if possible?—Just so.

120. And as that investigation has not closed, you do not like to speak confidently; but you hope in a short time to be able to do so?—That is exactly the state of the case.

121. Sir *William Hayter*] In the Estimates for the present year, there is an item of poundage to distributors and subscribers. Does that mean the one per-cent. upon the postage stamps?—I presume it has reference to the one per-cent. upon the postage stamps which are sold by the Stamp Office.

122. That would show the amount of postage stamps distributed by them?—The amount of postage stamps distributed through the Stamp Office last year was about 700,000 *l.* The amount distributed by the Post Office, was about 2,300,000 *l.*

123. Sir *Henry Willoughby.*] I asked you a question about the revenue and expenditure of the Post Office. I see in a return made under the head of expenditure, properly appertaining to the year, the amount is stated to be 2,501,013 *l.*?—May I ask permission to look at that return?

124. It is not a return, it is a statement of the expenditure of the whole department?—That I presume includes the packets?

125. I presume so?—I cannot bear in mind the exact amount; I think it would be about that, if the packets were included.

Mr. John Cockshott, called in; and Examined.

Mr. *J. Cockshott.*

126. *Chairman.*] You are in business, as a merchant, in Liverpool?—I am.

127. Before commencing business, did you serve some time in the Customs?—I did.

128. In what capacity did you first enter the Customs?—I entered as a landing waiter in Liverpool, in the year 1832.

129. Will you name, if you please, the various ports in which you have served, and the position which you held in each?—I was removed to Portsmouth as landing surveyor in 1839, to Belfast, as landing surveyor, in 1843; and to London in the same capacity in 1844; as inspector general at Liverpool in 1857; and I retired from the Customs at my own request in the year 1860.

130. You must have had considerable experience in the business of the Customs?—Yes, in the branch I was in.

131. Has your attention been directed in any way to the working of the department of the Inland Revenue?—I was in the Inland Revenue Department prior to entering the Customs for two years.

132. In what capacity?—As an expectant.

133. You are, doubtless, aware that an opinion has

has prevailed in Liverpool and elsewhere in favour of a consolidation of the Inland Revenue and Customs Departments, with a view to economy and simplicity of arrangement; are you of opinion that that is practicable?—I think it is practicable.

134. From your knowledge of the working of those departments can you see any real difficulty in the way of their consolidation?—I do not see that there would be any difficulty in it. Formerly, there would have been difficulty in consequence of there being so many duties in the Inland Revenue and in the Customs. They are now, in both services, reduced to so small a number that I do not see the difficulties that formerly would have existed.

135. You are of opinion, of course, that fiscal legislation in recent years has tended materially to promote that view?—Decidedly.

136. The duties under the head of Customs now are very few in number, and simple in character?—Yes; much more so than they were.

137. May the same be said of those duties which are levied in the Inland Revenue Department?—They are few in number, but not more simple in their character than they were formerly.

138. They are, however, few in number?—Yes.

139. Are you of opinion that the whole of the duties could be levied by one branch, and that they could be satisfactorily levied under one management?—I think they could.

140. Is not the present system attended with great inconvenience to people who are engaged in commerce?—They complain in the ports that they are compelled to warehouse with two different departments.

141. In the spirit trade, for example, the merchants experience great inconvenience, do they not, in consequence of having two departments to deal with instead of one?—They do.

142. Do you think that there is any real necessity for having separate warehouses for foreign and British spirits?—No, I do not.

143. Does not the practice of compelling foreign and British spirits to be warehoused in separate vaults involve a great deal of trouble to those persons who are engaged in that trade, and does it not entail great expense on the public?—Yes, I think so; because they are compelled to warehouse with the Inland Revenue, and to have their own warehouses for Customs spirits.

144. Do you think there would be any risk to the country if foreign and British spirits were warehoused together?—No, I do not see that there would be the least.

145. Are you aware how many bonded vaults there are in Liverpool?—I think there are about 300 or 350.

146. Could not those vaults afford accommodation for the whole of the excise bonded spirits in addition to foreign bonded stock?—Yes, they could.

147. And would not such a change be productive of economy in the collection of the revenue, as well as afford great satisfaction to the public?—Yes, I think it would in both cases.

148. One great advantage resulting from the change would be that the public would have to deal with only one department and one set of officers; is not that so?—Yes.

149. And would the same rule apply to London and other ports?—Yes, the same rule would apply to London and other ports, I think, in a less degree considerably.

150. Are you aware that there is a very large export trade in beer?—Yes.

151. Do you think it necessary that that trade should be subject to the action or supervision of two distinct departments?—It is not subject to much supervision on the part of the officers of Excise. The beer is shipped by the officer of Customs; the officer of excise comes round and sees the beer; that, I think, is scarcely requisite, except that there was a large excise fraud of glass in Liverpool, to the extent of about 80,000 *l.*

152. I am speaking with reference to beer?—But the duty on glass was an Inland Revenue duty in those days. There are only two duties now in the Inland Revenue, spirits and beer. There was a fraud committed, in consequence of the necessity of dealing with two departments, the Customs and Inland Revenue, to the extent of 80,000 *l.*, because, in the transmission of documents by means of which the drawback was to be obtained from the Customs to the Inland Revenue, a merchant obtained possession of the documents and falsified them, and defrauded the revenue to the extent of about 80,000 *l.* Since that time the Inland Revenue have kept a supervision also on the exports, which formerly they did not.

153. Is it the fact that in various ports the collectors are seldom in the actual receipt of money, that duty being performed by clerks?—In all large ports. In very small ports that duty is performed occasionally by the collectors.

154. In smaller ports a great portion of the work that is done is mere routine, the letters received and forwarded being chiefly by printed forms; is not that so?—A collector has many duties to perform, of various characters, requiring a good deal of intelligence.

155. But is it not the fact that the great bulk of the correspondence is conducted by means of printed forms?—No, I cannot say that. The collector has a good deal of correspondence of a varied character.

156. Do you know of anything in the outports generally which is likely to act as an insurmountable obstacle in the way of consolidating the two services?—The Inland Revenue is spread over the surface of the country, and the Customs is confined to the ports, and of course consolidation could take place, but it would be confined to the ports and the neighbourhood of ports, in a great measure. The Customs has nothing to do with the interior of the country, except in the case of inland bonding. At Manchester there is inland bonding, and therefore the Customs would be in connexion with the Inland Revenue there, but in the interior of the country the Customs has nothing to do, and it would not affect the question of Inland Revenue in the interior of the country.

157. As a collector merely exercises a general supervision over the port, what is there to prevent the extension of that supervision to a district of greater extent?—A collector of Inland Revenue is a migratory officer: he goes periodically to receive his duties. A collector of customs receives his duties whenever the merchant chooses to come to pay them. If there were an amalgamation, he would have to act on the same principle as he does now.

158. Are you of opinion that the sale of stamps could be provided for at the revenue offices?

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offices?—I have not given much attention to the question, but I suppose the thing might be practicable. I have had more to do with the Inland Revenue and Customs than with stamps. I do not myself see that there would be any particular objection to it.

159. In the collection of excise duties and taxes, the collector merely receives the specified amount with which he is furnished?—The Customs duties are received by clerks in the long room.

160. There is really nothing to prevent the whole being placed under the control of one head or chief?—I do not know that there is, with the exceptions I have mentioned, that in the interior of the country it is not affected.

161. Do you not think that if such consolidation could be carried out, economy and facility must necessarily result from it?—I think it would.

162. Have you ever given your attention to the practicability of simplifying the mode of transacting business in the Customs department? Yes, I have.

163. Have you been of opinion that there is still room for much improvement, notwithstanding all that has been done of late years?—I think that the Board of Customs have always given a very anxious attention to facilitating the business of the service, and I have made suggestions to them in many instances, which they have adopted, but I think that there is still room for improvement.

164. For example, there are in the Customs and Inland Revenue department above 2,500 different forms of documents, of which there were 36,626,371 used in one year. Do you not think that there is room for reform, and that many of these forms might be dispensed with?—I think there are too many forms in the Customs: I mean to refer to one thing in particular. I do not see any necessity for so many entries for free goods. At present there are three entries that a merchant has to pass, and a landing order for the landing of free goods, while there is only one document required for the exportation of free goods outwards. I do not see any reason why a greater number of documents should be required for free goods inwards than are required for free goods outwards, further than the landing order to enable the officer to examine the goods by.

165. The labour entailed upon the public, and upon the departments by so many forms must be immense?—I think it would save a great deal of trouble to merchants. The entries inwards are very voluminous and numerous.

166. Great cost is incurred by the revenue as well as great expense entailed upon the public by having to go through all the vexatious routine of the different departments?—I have spoken with regard to entries inwards; I say that the Board of Customs have always tried to simplify the matter as much as they could, and if they saw anything requiring alteration, I have no doubt they would direct their attention to it.

167. Do you not think that much good would result from giving the heads of departments in the outports a greater discretionary power than they have now?—Yes; I think that with regard to questions of leave and matters of mere routine, which have now to be sent to London, if the collectors were empowered to grant a certain amount of leave, and not more than a certain amount, without referring to head quarters, that would be attended with advantage. At present the collector is allowed to do so to the extent of six days, but beyond that the matter has to, or formerly had to, be sent to London. I do not know how it may be now.

168. Assuming the management of the two departments to be consolidated under one head in London, the communication and supervision by collectors throughout the country could proceed as readily as it does at present, could it not?—I imagine it could.

169. The consolidation of the management would involve that of other subordinate branches, such as secretaries, solicitors, and accountants; do you see any difficulty that there would be in that?—That is not a point to which I have particularly directed my attention, but I should say that if they were consolidated, there would be an economy in it.

170. Do you think the consolidation would facilitate the extension of the bonding system in inland towns?—If it be desired to extend it, the amalgamation of the two services would decidedly facilitate it.

171. Bearing in mind the improvements that have taken place in commercial legislation and the requirements of trade, do you think that the consolidation would be productive of economy and efficiency, and that it would afford facilities for the transaction of business generally?—There would, no doubt, be a good deal of trouble in working it out, and getting the machinery into order, in respect of the Customs, the Inland Revenue, and the Stamps, because the duties are different. I have no doubt it could be worked into proper order; at present the collectors are not appointed from the practical officers of the service, which, I think, is objectionable; I have always had a strong opinion upon that subject; I think that an officer who has learnt all the practical details of the service, is a suitable man to rise to the head of the port, which is not the case now. In the Excise and Inland Revenue a totally different practice prevails; there, a collector is always appointed from the practical officers, and not from the clerk department; and therefore a collector of Customs could not at once supervise the details of the Inland Revenue department, neither could a collector of Inland Revenue immediately supervise the details of the Customs department; I apprehend in the same way, both these collectors would have to learn the duties connected with stamps, but that is a mere matter of time; I think that the thing would work satisfactorily, but it would require time to work it into a satisfactory routine.

172. But still, when consolidated, it must be productive of economy and efficiency?—I think so; there are only two growing duties in the Inland Revenue, and the duties of Customs are reduced to about five or six staple articles, and therefore that which was formerly impracticable is, in my opinion, now practicable.

173. Mr. *Cardwell.*] You have served, I think, you say, both in the Inland Revenue and in the Customs?—For two years in the Inland Revenue, and for 28 years in the Customs.

174. From your combined experience in the two departments you now speak?—Yes.

175. The duties of an officer of Inland Revenue at Leeds, for example, would differ very materially from an officer of Customs at Liverpool, would they not?—I do not suppose at Leeds, for instance, there is any distillery, and therefore

therefore he would not have to exercise his knowledge as a gauger; and I do not know whether there is any malt there; we have no malt in Liverpool, but we have to do with gauging.

176. But the duties of an officer of Inland Revenue in a large town, away from the sea, would be very different from the duties of an officer of Customs in a great port like Liverpool, would they not?—It would be different inasmuch as the great matter connected with the Inland Revenue is licenses; but I do not suppose that there can be any difficulty connected with licenses.

177. I understood you to say, that it was an objection to the Customs practice that the superior officers were selected rather from the clerk department?—Yes.

178. I understood you to say that one of your principal motives for recommending this amalgamation was, that the higher officers would be taken from those who had had practical experience in the lower branches of the department?—No, I do not think I said that that was my reason for recommending an amalgamation; I said, that when I was describing the difference between collectors of customs and collectors of inland revenue, and I mentioned that rather as a difficulty that would arise at first in the case of amalgamation, and not as a reason for amalgamation.

179. Then your view is, that the difference in the experience of officers in the two branches, would be rather a difficulty in the way of effecting a union between them?—At first; but I think it is a difficulty that ought not to exist in the Customs; I think that a collector ought to rise from a practical officer.

180. Suppose the union to be effected, and all local officers to be serving under one central department, would you think that experience in an inland town, in collecting Inland Revenue, was any ground for a selection of the person to be at the head of a great Customs department like that of Liverpool?—No; there would be a difficulty in the amalgamation of the duties of an officer in a place exclusively inland, with those of an officer who had been exclusively at the ports.

181. The selection at the great outports, must be made from among those whose lives have been spent at an outport?—Yes, in a great measure.

182. The difficulty there would not be temporary, but permanent?—I think you could work the Customs into the Inland Revenue more easily than you could the Inland Revenue into the Customs; that is, I see no difficulty in the way of an officer from a port undertaking the duties of an officer of Inland Revenue, because he would soon learn all the duties of an Inland Revenue officer; but if you brought an Inland Revenue officer to the Customs, he would find a difficulty in working into the duties of the Customs there.

183. The difficulties that you experience at Liverpool, in the present state of things, I understood you to say, were limited to two trades, the import of spirits, and the export of beer?—I will explain. A merchant who deals in foreign and British spirits under the present system, is compelled to warehouse his spirits with the Inland Revenue. The Inland Revenue provide the warehouses, and therefore he is compelled to warehouse and make entries with them, and to send gangs of men to that warehouse, while in the Customs he has to provide his own warehouses, and if he gets an order from a merchant, for British spirits, and for foreign spirits, he must send two sets of men, one to the Excise, and the other to the Customs, and he must pass different entries, and give different bonds, and have different arrangements altogether, whereas by the means suggested, the merchant would save the rent he now pays to the Inland Revenue, and warehouse all the spirits in his own warehouse.

184. The inconvenience in regard to the spirits is that you have to pay the rent of two warehouses, and that you have to apply to two different sets of officers if you are engaged in dealing in the import of foreign spirits, and in the sale of British spirits at the same time; is not that so?—It is with regard to the exportation of spirits only that I am speaking.

185. Is your objection then limited entirely to the export trade?—That is what the trade have complained of more to me, but the same argument would apply also to spirits for home consumption.

186. But although the argument would apply to spirits for home consumption, do I understand you now to say that the practical inconvenience is limited to the export of spirits?—That is what comes more under my notice; but I consider that the same inconvenience would apply to home consumption; but the consideration of the question was then confined to the two services as distinct, and prior to the question of amalgamation being mooted.

187. Although the argument might apply to the sale of spirits imported for home consumption, your practical experience has been limited to an inconvenience in the export trade?—Yes.

188. With regard to beer, that I think you say is but a small inconvenience, because the Inland Revenue interferes very little?—They interfere very little; and I do not know that it troubles the merchant particularly.

189. So that your knowledge of the inconvenience arising from the present state of things is limited to the export trade in spirits, and to the export trade in beer, in which latter case the interference is very slight?—Yes.

190. So that so far as your practical experience of any inconvenience arising from the present state of things goes, it is limited to the export trade in spirits?—Yes; and that has not been in my experience further than in conversation, because I have had nothing to do with the export of British spirits.

191. Then your knowledge is limited to the export of beer, with regard to which the interference is very slight, and to the export trade in spirits in which you have no experience of your own, but as to which you have heard the opinions of other persons?—Yes, from the merchants themselves.

192. Then the inconvenience that you speak of as resulting from the present state of things is limited to beer, with regard to which there is very little inconvenience, and but little interference; and spirits, of which you have had no knowledge yourself, but you have heard from others that they do not like the present state of things?—Yes.

193. With regard to the collector you say you are disposed to give to him more discretion than he is at present allowed by the Board of Customs in London to exercise?—No, I think he has a tolerable amount of discretion. It appeared to me that more letters than were necessary passed, and I thought that the collector might have greater power with respect to leave; generally speaking, however,

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however, I think that the collector has a very fair discretionary power.

194. Then in your opinion the relation subsisting between the collector and his superiors in London is upon the whole satisfactory?—I think so.

195. Do I understand you to say that the Board of Customs has shown, generally speaking, a disposition to follow the changes in the tariff by corresponding changes in the mode of conducting business, so as to give to the merchants at Liverpool the advantages of increased facilities?—I think they have always given a very anxious attention to the means of facilitating the conduct of business.

196. You have been asked as to the number of documents required upon the import and export of goods, and I think you said with regard to free goods that three documents were required when they are imported, and only one when they are exported?—Four when they are imported, one being a landing order which is necessary for the purpose of getting goods out of a ship.

197. There are three documents which you consider superfluous?—No, I think that two are superfluous. I think, however, that simplification might be carried further, and that the report might be made to answer all the purposes of an entry.

198. Will you have the goodness to state to the Committee what are the four documents which are now required on the import of free goods?—One document is called the warrant, which describes the goods, the vessel, and the place from which they came, and two others are duplicates of that document. The fourth is the landing order, which is a recapitulation of the same document, but it is in a form that is used for the purpose of authorising the officer on board the ship to deliver the goods out of the vessel.

199. That landing order you consider to be necessary in order to protect the revenue against the risk of dutiable goods being imported as if they were free goods?—Yes; and no goods are allowed to be landed from a vessel until they have been entered, and the landing order is a notice that the goods have been entered.

200. That landing order then you consider to be necessary?—Yes; because the officer would know that the goods were entered, and with that knowledge could proceed to an examination.

201. If I understand you right the three documents which you consider unnecessary are all copies of one document?—Yes, they are triplicates.

202. What use is made of these three copies of the same document?—One is the document that is sent down to the landing officer on which the landing order is supposed to issue; the other is retained by the collector, and the third by the comptroller; at least it was retained by him, but that office is now abolished, and it is retained by some other officer who represents the comptroller.

203. Does this impose great inconvenience and trouble on the importing merchants?—A great deal.

204. They are printed forms, I suppose?—Yes, filled in with the necessary particulars, and they entail a considerable amount of trouble.

205. From your former experience as a Custom House Officer, you do not think that they offer any security to the revenue?—Not the slightest, because the same security would be required for free goods outwards, and one document answers the purpose there.

206. Do you know what use is made of these triplicates, or in what sense they are supposed to contribute to the security of the revenue?—They are only made use of for the purpose of statistics; the security of the revenue must be vested in the hands of the officer who examines the goods, and if he never gets the documents they cannot be said to tend to the security of the revenue.

207. Your impression is that neither in the way of check by one officer over another, or in any other way they are of any practical use for the security of the revenue?—Not more than one.

208. I understood you to say that a landing order was necessary for the security of the revenue?—Yes.

209. But of these triplicates, not one of your opinion is necessary?—I say that two of them are not necessary; the landing order is issued from one document, and they must retain at the Custom House a document to show what landing order they have issued. I consider that one is requisite, and that two could be dispensed with.

210. I understood you to say that in these triplicate documents, two copies might with great advantage be dispensed with?—Yes.

211. And assuming the Board of Customs to continue to act as they have hitherto acted, you would recommend the abolition of those two documents?—Yes, and I recommended it when I was in the service.

212. The document outwards corresponds with the landing order, does it not?—No; the document outwards corresponds with the entry from which the landing order was issued; it is the document from which all the statistics are compiled for the Board of Trade.

213. Then you would propose to retain one document in the case of free goods outwards, and two in the case of free goods inwards?—Yes.

214. Are there any other inconveniences besides those to which you have referred, which you think are experienced in consequence of the present system?—I am not aware of any.

215. Then the inconveniences of the present system are limited, so far as your knowledge goes, first to two unnecessary copies of the warrant being required?—Yes.

216. Then an inconvenience in the case of export duty on beer, which is very small, because the interference is very small, and an inconvenience in the case of export duties on spirits which is experienced by those who deal both in foreign and in British spirits, of which you have no experience yourself, but with reference to which you have heard the opinions of others?—You have to take into the question the matter of rent which the merchant has to pay unnecessarily, as I have before stated; he has now to pay rent to the excise for all excisable spirits, whereas he could warehouse them in his own Customs warehouse; he has to send men to two sets of warehouses, whereas he would only require to send them to one; he has to pass entries both with the Customs and with the excise, and it would only be necessary to do so with one; he has also to give security to both when it would only be necessary to give it to one.

217. What I understand you to say is, that as regards your own personal experience you have no particular knowledge of that inconvenience; you only know it from what you have heard from others?—It is no inconvenience to an officer of Customs in any way, and therefore it would be no inconvenience of mine; but it is an inconvenience which the trade experience.

218. But

218. But you are speaking in your present capacity as a merchant in Liverpool?—I have nothing to do with it as a merchant; I am merely giving my experience as an officer of Customs; I am prepared to say it is an inconvenience and a considerable inconvenience to the trade that a man has to warehouse with two departments when it might be satisfactorily done with one; that is a great inconvenience which I have heard complained of over and over again by merchants in Liverpool connected with the wine and spirit trade.

219. I am informed that the third copy of this warrant has recently been done away with?—Then if so that shows that I was right in expressing my opinion that it was not necessary.

220. Sir *William Hayter.*] It was probably done away with in consequence of your recommendation?—Some things have been done away with on my recommendation, and that possibly may have been.

221. Have you found that your recommendations have been carefully attended to, and that your suggestions have been not unfrequently adopted by the heads of the department?—Yes, quite so; and I have no doubt they would attend to the suggestion of any officer, as I know they have often done.

222. We were rather frightened by a statement of the enormous number of documents used by the Customs in the course of the past year. You have stated that in one case there was a surplusage of documents; one of those documents, it has been stated, has been done away with; are you aware of any other documents that are superfluous in the case of the Customs?—No.

223. Do printed forms afford great facility to merchants in the conduct of their business?—Yes.

224. And are not all these documents, or the greater part of them, printed?—In skeleton; pretty nearly all. I believe that is done by the merchants; it is not necessary for them to print them; they print them for their own convenience.

225. Will you allow me to read to you an answer which was given by a great authority with reference to the Customs (Sir Thomas Fremantle), and to ask whether you concur with him when he says: "I apprehend that these forms afford the greatest possible facility to the public in the transaction of their business with the Custom House; that is their object. The Customs Acts require certain things to be done by merchants and other persons, and they do not know exactly the form in which a thing should be put; and these forms are all printed for them, and they have nothing to do but to fill up a slip." Do you concur with him in what he states, and do you think that, upon the whole, these forms are useful and beneficial to merchants in the conduct of their business?—They are useful; I do not see how they could do without them.

226. Were you comptroller or collector at Liverpool?—I was Inspector-General of the outdoor department.

227. Did you find that the number of officers employed in the Customs was more than sufficient for the performance of the duties they had to discharge?—I considered that it was when I was there.

228. Did you represent that to the Customs?—Yes, I did.

229. And was any reduction made?—No, not at that time.

230. What officers did you think ought to be reduced?—The landing waiters.

231. Have they not been entirely reduced?—No.

232. Is there any such officer now as a landing waiter?—Yes, though there is no such name as that of landing waiter.

233. Examining officers?—Yes.

234. There is no officer who bears the name of landing waiter?—I dare say you will find every porter in Liverpool calling them landing waiters, but there is no such name as that of landing waiter.

235. Does the examining officer perform precisely the same duties?—The duties are, in many particulars different, in consequence of the alteration in the tariff; there are so many free goods now, that he is called an examining officer; his duty being to see that the things only contain free goods; formerly all articles had to be measured, gauged, or weighed; and he was called a landing waiter, and had to sit at the ship's side, and weigh, or gauge, or measure everything; they are now migratory officers, and are employed more as preventive officers than as landing waiters were employed formerly.

236. Is it not necessary to examine free goods, to see whether dutiable goods are there or not?—Yes, but it is not the same sort of examination; it is merely a casual examination.

237. But if there were habitually a mere casual examination, would not the effect of that be to endanger the revenue?—When I speak of a casual examination, I mean that every package does not come under the examination of the landing officer; he walks round, and occasionally opens a package or thrusts an instrument into it, to see what it contains, and makes an entry in his book of the particular package he has examined; and then, when he is satisfied, he leaves the vessel, which is allowed to go on discharging her cargo, without any check from the revenue officers.

238. But some portion of every cargo is examined, is it not?—Yes.

239. Has the trade of Liverpool very much increased?—Yes.

240. Has that increase of trade increased the amount of duty to be performed, so as to render a greater number of officers necessary?—Yes.

241. Is there a large importation of tea at Liverpool?—No; the importation of tea is chiefly to London.

242. Has the trade in other respects much increased in Liverpool?—The trade of Liverpool has increased very largely in free goods, but that does not necessarily involve a very large increase in the number of officers whose duty it is to examine those free goods; there is not a very large additional force required on that account: the chief thing that is requisite is to assess goods liable to duty; they require the continual attention of a landing officer; if it is a cargo of sugar, he has to sit at the ship's side until the cargo is completely discharged and weighed; and the same with regard to tea or spirits; he has to attend the vessel every day during the whole of the day; and he has to gauge and measure, and see the whole of what is taken out. The great increase in the trade of Liverpool is in corn, and matters of that sort.

243. The increase is in free goods?—Yes.

244. And those free goods have to be examined by examining officers?—Yes.

245. I understand you to say, generally, that in your

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your opinion it would be a great advantage if there were a consolidation of the Inland Revenue and Customs?—I did not say as to the extent of the advantage; I was asked whether, in my opinion, such a consolidation was practicable.

246. Was I right in collecting your impression to be that that consolidation ought only to extend to the ports?—I think that if you consolidate you must consolidate the whole service; but I said that the operation of it would be confined almost entirely to the ports and to the districts falling under the control of a collector of Inland Revenue at a port.

247. What do you mean by the consolidation being confined to the ports, and yet being general?—I meant the practical operation of it.

248. You think that consolidation is good, but that the practical operation of consolidation is not good?—I do not say that; I say it is good as far as it goes.

249. Do I understand you to say that consolidation adds to economy and efficiency, but that consolidation only adds to economy and efficiency when it is in the ports?—I mean to say that it adds to economy and efficiency at the ports, and in the districts adjacent to the ports, and that there you must look for your saving; but you cannot look for any saving as far as the Inland Revenue and Customs are concerned in the interior of the country, because the Customs has nothing to do with the interior of the country.

250. But if the two were consolidated the Customs would have something to do with the Inland Revenue, and the Inland Revenue would have something to do with the Customs?—Yes.

251. Do I understand you to say that in your opinion the proposed consolidation is desirable generally, though its operation would apply only to the ports?—Yes; I think the proposed consolidation is desirable, and that it is practicable; the duties are now reduced to a very few items, namely, in the Excise only two, and in the Customs about 17; and therefore I say it is desirable.

252. Mr. *Turner.*] At present there are two departments, the Customs and the Inland Revenue?—Yes.

253. Of course where there is only one department, and that in the interior of the country, there can be no consolidation?—No.

254. If the Customs were consolidated with the Inland Revenue, wherever the Customs exist, there would be only one department throughout the whole country instead of two?—Yes.

255. And therefore in point of fact the consolidation would be complete?—Yes.

256. The object is that there should be only one department?—Yes.

257. Instead of there being two departments in the country there would be only one?—Yes.

258. And you are of opinion that the operation of that would be beneficial to the public, and that it would tend to economy?—Yes.

259. As respects free goods, is it the fact that the practice now of the examining officer, who is no longer called a landing waiter, is merely to pass along the docks from time to time, and to select any package he may fix upon for the purpose of examination?—Yes, so far as the mass of the importations are concerned, he takes the landing order and looks at the goods, and sees whether they are entered, and then he makes an examination of some of those goods, and makes an entry or report in his book, and it is supposed that that casual examination is sufficient.

260. Where those goods were dutiable, the Customs officers undertook the labour of weighing or measuring the whole of them, when they were landed out of the ship, did they not?—Yes; every article imported was liable to duty and had to be weighed, measured, or gauged.

261. That no longer takes place?—No, not as respects free goods.

262. As regards free goods, the Custom House takes no cognizance of the weighing or measuring?—No, that is got from the merchant exclusively.

263. And, therefore, that being the case, there is less duty thrown upon the Customs?—Quite so.

264. Sir *Stafford Northcote.*] Are there any duties now performed either by officers of Customs or by officers of Inland Revenue, which you think should cease altogether to be performed by anybody?—No, I am not aware of that.

265. Then, substantially, the effect of consolidation would be this: that one person in future would perform those duties which are now performed by two or more persons?—Yes, I think so. In the case of spirits, as I have mentioned, we are obliged to have a gauger to gauge foreign spirits, and the same gauger would gauge British spirits also, and there would be economy in that.

266. You would relieve the gauger in the Board of Inland Revenue from that duty, and would throw it upon the gauger under the Board of Customs, or *vice versâ*?—Yes.

267. Are the gaugers a distinct class of officers in the Customs?—No; the examining officer is supposed to be competent to gauge.

268. And practically does he gauge?—No, he does not practically; there used to be a separate classification of gaugers; there is not now, unless there has been an alteration in that respect in the late arrangements. I think, however, that in London there is a separate establishment of gaugers. It is practically confined to those who have been instructed in the duty.

269. Can you say how many there are in Liverpool?—There are two classes of gaugers; when a cask has to have the actual contents ascertained, that requires some amount of skill and experience; there may have been about 20 officers competent to gauge, but the duty is confined to six or seven. Of those employed in the warehouses, I cannot say what number of officers competent to gauge may be, but I should say about 60 or 70.

270. Of whom a limited proportion only would be employed?—They are all employed; their duty is to ascertain what a cask contains; that is, not what it is capable of containing, but the actual quantity that there is in it.

271. If those men had thrown upon them the duty of gauging spirits for the Inland Revenue, would the same number of men be able to perform that duty?—I consider so.

272. Therefore you might entirely dispense with the gaugers employed under the Inland Revenue?—Yes; but I do not suppose that many are employed.

273. Is there no gauging at Liverpool under the Inland Revenue?—Yes; but I do not think there are many officers; the whole of the gauging could be performed by the officers of Customs or Inland Revenue.

274. What makes you think that only a small number of officers are employed by the Inland Revenue?—Because I do not think there are more than four vaults.

275. What you would desire in the interest of the

the trade in that respect would be that the Inland Revenue should hand over that part of their duty to the officers of Customs?—I do not say whether it is to be the Customs or the Inland Revenue; if there were an amalgamation, it would be performed by one set of officers.

276. Mr. *Cardwell.*] I am told that now British spirits for exportation are warehoused with the Customs, and that all the documents pass through the Customs only?—Then I suppose that that is a very recent order that has been made.

277. If that be so, that is the state of things that you think desirable?—I suppose that is only connected with exportation; but I have no doubt that the trade would like the same operation to be extended to home consumption.

278. British spirits are required, I understand, to be placed not in a separate warehouse, but in a separate room?—I do not think it is necessary.

279. You stated that your impression was, that they were in separate warehouses?—They were so until the alteration which you have just now mentioned.

280. Suppose that alteration to have been made would it in any degree modify the objection which you found under the old arrangement?—In that case the objection is removed, so far as respects spirits for exportatian.

281. Sir *Stafford Northcote.*] Supposing an arrangement could be made by which without amalgamation the Customs officers could manage the whole business of gauging the spirits, and managing the warehousing of British spirits for exportation, do you conceive that the main interest which the public have, or which the merchants have, in promoting consolidation, would be accomplished?—No; I think that is merely one item; I suppose the intention is to economise in buildings and in labour of every kind connected with the service; to economise in documents, and to economise in every possible way; I only instance one little matter, the case of spirits; but I suppose there would be only one collector, and a smaller number of surveying officers, and fewer buildings of every kind to keep up; I suppose the intention is to accumulate savings of this kind.

282. I want to keep two things distinct in your evidence; the first question is, how far the merchants are prejudiced by having to do with two departments; I understood you to state, in answer to former questions, that the inconveniences suffered by the merchants resolve themselves almost entirely into the inconvenience they suffer from having to do with two departments in the matter of the exportation of spirits?—Yes.

283. And it is now stated that that inconvenience has been to a great extent met?—Yes; but I said also that they would no doubt suffer the same inconvenience with regard to spirits for home consumption, and that I suppose has not been met.

284. Is there any considerable amount of spirits for home consumption warehoused in our great ports by the Excise?—I think they have got four or five warehouses only for spirits generally.

285. Under the Excise?—Yes; but I do not know the number of warehouses that they have.

286. If it could be arranged that those warehouses should be put under the management of the Commissioners of Customs, and if they could be combined with them, that part of the difficulty would be obviated, would it not?—Yes; but I do not apprehend that the Inland Revenue Board would be satisfied to hand over all connected with the bonds, the entries, and the reception of goods, and ascertaining the amount on which they should receive duty.

286* Would you warehouse with one department and let the Excise receive the inland revenue, or would you let the Customs receive the Excise duties?—In that case it would be the amalgamation that I have spoken of.

287. Is it the case sometimes that the one department receives duties for the other?—I am not aware that it is.

288. Then with regard to any other facilities which the public would derive from a consolidation, independent of the question of economy, which is a separate matter, I understand you to say, that you think consolidation would assist and facilitate the system of inland bonding; in what way do you think it would have that effect?—If it were considered desirable to extend inland bonding, the operation would, in that case, be more practicable: at present the Customs have nothing to do with inland towns.

289. Do you suppose that the Customs officers in the inland towns, without adding to their strength, could undertake to manage the system of inland bonding?—I do not suppose they could; I am not aware that I have said it is desirable to extend the system of inland bonding; I only say, that if it be extended, the operation would be very much simplified by the amalgamation of the services; instead of having two departments in Birmingham, one connected with the Customs, and one with the Inland Revenue, there would be only one department; at Manchester now there are two departments, and if the services were amalgamated, I suppose there would be only one.

290. You have long ceased to have any connexion with the Customs, have you not?—Between two and three years.

291. Do you consider that, at the time you ceased to have connexion with them, there were too many officers for the work they had to do?—No, not generally; but I thought that in Liverpool there were too many landing waiters.

292. That was an evil which could be met by a reduction of the number, was it not?—Yes; and I represented that to the Board of Customs several times, and it was altered when the alteration in the classification was made, and when the landing waiters ceased to be called landing waiters, and were called examining officers.

293. That was an evil which might be remedied by reducing the number of those officers; could it have been remedied by giving them other duties of a different kind to perform?—I cannot say whether work could have been found for them; I can only say, that there were more than were required in Liverpool.

294. Could they have been called on, do you think, with advantage, to fulfil the duties of supervisors of excise?—I think they might have been satisfactorily employed in the excise, but they would of course have had to undergo tuition.

295. Why do you say that, in your opinion, the collectors of Customs should be taken from the practical part of the service?—Because a knowledge of revenue matters, and the capability of going to an officer, and checking his operations, and ascertaining whether there is economy exercised in regard to the number of officers employed, is an essential part of the duty of the chief officer of any port.

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296. Do you think that, in order to be qualified for that duty, a man ought to be practically trained in all branches of the service?—I do not think it possible for him to know how to perform his duty without that.

297. Do you think it desirable that officers of Customs should be employed on such highly technical work as some of that which officers of excise have to perform?—I do not see that they perform more technical work than officers of Customs.

298. Do you suppose that a man would be fit to perform the responsible duties of a supervisor of excise, unless he had passed through all the grades of that service, and had acquired a practical knowledge of its details?—Certainly not.

299. Do you suppose that a landing waiter in the Customs would be able to undertake such duties with a small amount of tuition?—I think that an officer who had been accustomed to gauge in the Customs, could very soon gauge in the Excise; it is a different class of gauging; in the Excise an officer has to gauge vats, malt-kilns, and things of that sort; and in the Customs he has to gauge "lying" but not "standing" casks; and therefore an officer of Customs skilled in gauging in the Customs would have to undergo some tuition to learn the particular duties of an officer of Excise.

300. The duties of an officer of Customs are practically limited to ascertaining the contents and quality of articles which are imported, are they not?—Yes.

301. Are not the duties of an officer of Excise much more delicate and complicated, inasmuch as they have to superintend the whole process of manufacture?—Yes; the one is a growing duty, and the other is a duty ascertained on importation; but I do not see that the duties in the one case are more delicate than those in the other.

302. Is it not the case that every restriction that you place on a manufacturing process involves great inconvenience to the manufacturer?—Yes; I have mentioned before that I thought it quite impossible to amalgamate the services where the Excise had so many duties; but now that it has so few duties I think it is quite practicable; the Excise has only a duty on malt and spirits, and therefore that which was formerly impracticable on account of the number of items liable to duty, is now quite practicable because there are so few things liable to duty.

303. When you say there are now so few things, what things have been taken away?—I remember in my time a duty on printed linens and printed paper, and a duty on paper, glass, soap, bricks, hops, salt, leather, candles, beer.

304. Do you suppose that the men who were employed in those branches were men who were engaged in the gauging of spirits?—Yes; they had to learn every one of the duties.

305. Do you suppose that the same men were employed in the supervision of a paper manufactory and the supervision of the malting business?—Yes; a man in the Excise had to be competent to discharge every duty of the Excise; and his duties were of a very technical character; it was necessary that an officer should possess a considerable amount of skill to superintend all the different duties in the Excise; more so than it did in the case of the Customs; take, for instance, the case of a malt kiln; he has to watch it to know the quantity, and to see that alterations are not taking place improperly; but all that a Customs officer would very soon learn.

306. Then Excise officers might take upon themselves, in addition to the duties they now perform, the duties of officers of the Customs?—Quite so; there is a great deal of gauging of spirits in the Customs, and of course an Excise officer would very soon learn to try the strength of wine.

307. Although the number of duties has been very considerably diminished, has the amount of revenue received from the Customs and Excise diminished to any material extent?—I do not know as to the Excise, but the revenue derived from the Customs has not materially diminished.

308. The revenue arising from the Customs is still large?—Yes.

309. And requires great care and watching?—Yes; but not the same amount of labour.

310. As regards the Customs, is there not a much larger number of packages and parcels to be examined now than there was 20 years ago?—Yes; but there is nothing like the labour that there was in examining them.

311. The total amount of work is swelled on the one hand, though it is diminished on the other?—The total amount of importation is swelled, but the amount of work is not swelled.

312. Is it not the case that if the examination of these imports be not carefully watched, great frauds on the revenue may easily be committed? I do not think there is very much fraud committed in the case of free goods.

313. Are you aware that two years ago the Commissioners of Customs, in their Report, drew attention to the fact that when the practice of examining packages of free goods was discontinued, quantities of cigars were smuggled in boxes with false bottoms?—I was not aware that they ever discontinued the practice of examining free goods.

314. But there was diminished strictness in the examination of them, was there not?—I do not think that they ever diminished the strictness of examination of free goods.

315. Mr. *Hankey.*] When you said just now that the number of clerks in the Customs was in excess of the number required, did you allude to the ordinary or the chief clerks?—What I said was, that the number of landing waiters was in excess; we draw a distinction in the Customs between a clerk and a landing waiter; the one holds a commission, and the other does not; the one has to ascertain the quantity of duty, and the other performs mere clerical labour; we consider landing waiters the chief officers, they get from 150*l.* to 350*l.* a year; they are officers who are intrusted with the power of charging duties.

316. It was quite in the power of the Customs, if there was an excess in the number of officers, to reduce the number without reference to the question of amalgamation, was it not?—Certainly.

317. Assuming them all to be in their normal state, what economy could be produced by amalgamation; would not amalgamation necessitate the employment of a greater number of officers, inasmuch as there would be a greater amount of duty?—Yes; but I do not mean to say that there are too many officers in the Customs at present.

318. Is it your impression that those officers are fully employed in the discharge of their duty?—Yes.

319. Then if a greater amount of duty were imposed

imposed upon them by the proposed amalgamation of these two departments, more officers would be required?—I do not see that.

320. If their time is now fully occupied, and you give them more work to do, you must employ more hands, must you not?—Not in all cases; if an officer has to be stationed at a vault he must remain at that vault, though his time may not be fully occupied while he is there; and if more work were put upon him in the way of gauging he could do that work, and an increase in the number of officers would not be necessary.

321. Do you think that the same number of gaugers could attend to the gauging of foreign as well as British spirits?—Decidedly.

322. Mr. *Hennessy.*] You have a double staff at Liverpool, have you not, for the purpose of analysing spirits?—They do not analyse spirits.

323. Do you know anything about the practice in London?—They do not analyse them in London.

324. Is there no chemist employed?—No. I dare say you are referring to the drawing off and ascertaining the quantity of spirits in wine; I do not know what may be the case now, but formerly, when there were many different duties upon wine, there was a process of doing that; the late tariffs have altered and simplified the matter; but formerly it was necessary to distil a small portion of wine in order to ascertain that it did not contain more than a given amount of spirits; that could only be done by means of distillation; that, however, is very much simplified now, there not being so many different duties upon wine.

325. Sir *Henry Willoughby.*] Do I collect from your evidence that in your opinion the proposed amalgamation, if carried into effect, would result in a considerable saving of public expenditure?—I have not gone into the question sufficiently to enable me to express an opinion as to the extent to which there would be a saving; but I believe that in some places it would be productive of facility and economy; as to the amount of economy, however, that would result from it, I am not prepared to give an opinion, though I have no doubt that upon the whole the proposed amalgamation would work satisfactorily.

326. Do you attach more importance to the facilities that amalgamation would afford to the transaction of business than you do to the economy that would result from it?—No; with regard to foreign and British spirits it would no doubt afford facilities to the trade; the facilities it would afford to the trade would be confined in a great measure to that; but the economy would, I suppose, arise from the amalgamation of the entire services, according to the way in which it was worked out.

327. In what way do you apprehend that economy would arise, would it be from the employment of a less number of people?—You would have, I suppose, fewer members of the Board, fewer principal officers, fewer supervising officers, and, very likely, fewer examining officers; it would, in fact, work through all the details of the service. I think that the result, on the whole, would be to produce economy.

328. But you have never made any calculation as to the amount of saving that would be effected?—Not the slightest.

329. Sir *William Hayter.*] Is the port of Liverpool periodically inspected by surveyors general from London?—No.

330. Is it ever inspected by them?—No; the Board have reserved the inspection to themselves.

331. Does the inspection by the surveyors general extend to all ports, except Liverpool?—The surveyors general inspect all other ports, except Liverpool; the surveyors come to Liverpool and inspect if the Board direct them to do so, but not as a rule.

332. Mr. *Turner.*] Is Liverpool inspected by the Commissioners themselves?—Yes.

Martis, 17° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. Horsfall.	Mr. Hankey.
Mr. Liddell.	Mr. C. Turner.
Lord R. Montagu.	Sir W. Hayter.
Mr. Cardwell.	

T. B. HORSFALL, Esq., in the Chair.

ROBERT ANDREW MACFIE, Esq., called in; and Examined.

R. A. Macfie, Esq.
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333. *Chairman.*] I BELIEVE you are President of the Liverpool Chamber of Commerce?—Yes.

334. What is your business?—Sugar refiner; importing and refining sugars.

335. In what places are you engaged in business?—At present only in Liverpool; but I was brought up in business at Leith. We had a sugar refinery in Edinburgh and one in Greenock, in which places I was actively engaged in business. I was also engaged in business in Glasgow; I have been for 25 years in Liverpool.

336. Can you inform the Committee what are the opinions of the Chamber of Commerce in Liverpool with reference to the consolidation of the Customs and Inland Revenue Departments?—Perhaps the Committee will allow me to read a resolution which was unanimously passed yesterday at a meeting of the Council of the Chamber called for the purpose of considering the question: "Resolved, that the Chamber being alive to the importance and hopefulness of the inquiry now making by a Committee of the House of Commons as to the practicability and advantageousness of consolidating or uniting the Inland Revenue and Customs establishments, and being most anxious to forward the inquiry to the utmost extent, request the President, Mr. Bushell, one of the late presidents, and Mr. C. R. Hall, deputy of the wine and spirit association, to proceed to London and give evidence, or in any other way to assist Mr. Horsfall and the Committee in their very desirable object." I think that states sufficiently our views; and I may state that resolution was passed unanimously and heartily.

337. Do you think there is any advantage in having the two revenue departments separate?—None.

338. Are there, in your opinion, any disadvantages that result from their being separate?—I think that from the very nature of things there must be a disadvantage resulting from it; and that a very considerable disadvantage.

339. Have you, in your own business, suffered from the separation?—It is not easy to know how far the sugar refining trade may have suffered; we might have had greater facilities if the two establishments had been united. The only occasion on which, in connexion with our business, our firm were brought into communication with the Excise, was this: when the paper duties existed, and we were refining under bond, we got the paper duty back in the shape of drawback; and although we were altogether connected with the Customs we were obliged to go to the Excise to recover the paper duties. When afterwards the system of refining in bond was abandoned, in order to do the refiners justice and give them an equitable arrangement with regard to the paper duties, the Customs allowed drawback on our loaf sugar, according to the gross weight (including paper) so that practically it amounted to this: that the Customs paid from the revenue of Customs a drawback, which in strict propriety should have been paid by the Excise. I do not know that I could say anything more as to the past, but I may say this, that it is possible that a day may come when refineries may be in the interior to a greater extent than they are now; and I also think it is possible that refining in bond may become necessary. It often has been proposed. In that case, I presume, if there are refineries, as indeed there are now, where there are no custom-houses, it would be necessary to connect those refineries with the Excise. Now it seems to me that it would conduce to simplicity, and be advantageous, if in that event there should be one revenue department both for the interior and for the coast.

340. Taking the case to which you refer, the difficulty as to the drawback on paper, that would not occur again in consequence of the paper duty having been abolished?—No; but other circumstances of a similar nature may arise; I may, perhaps say, that if there were sugar houses to a great extent in the interior, it might be a convenience to them to have the power of inland bonding; and inland bonding would be greatly facilitated if the Customs and Excise were united.

341. If I understand you correctly, your opinion concurs with the opinion entertained by the Chamber of Commerce generally, that the consolidation of the two departments would be a very great advantage?—I quite agree in that opinion; I think there can be no question about it; perhaps I may be allowed to say also, that in our business we are led to the same conclusion in connexion with beetroot sugar; so far as beetroot sugar has been made in this country, it has necessarily been under the surveillance of the Excise; it is necessary, even now, when this native manufacture scarcely exists, to see that no beetroot sugar is made without paying duty; the result is that, as in the case of tobacco, the Excise is looking after the interests of the Customs. I do not express any opinion as to whether they are doing this well or ill; but I think it would be more efficiently looked after if the two establishments were united.

342. I understand

342. I understand you to state, that the feeling of the Chamber of Commerce is entirely in favour of the proposed consolidation?—The resolution which I have just read to the Committee was adopted unanimously.

343. What is your opinion as to the statistical department of the Board of Trade?—I think that duty ought to be performed by the establishments that have actually to form the materials for the returns; and if the two departments were united, it would be natural that that duty should be performed without troubling the Board of Trade at all.

344. Mr. *Cardwell.*] Is your opinion upon this subject formed upon general considerations and arguments, or upon your own experience of practical inconvenience which you have yourself sustained?—The Customs establishment, with which we have to do has, ever since I have known it, and more especially for the last 10 or 20 years, worked so well, that we have no fault to find with it; but I can easily see, as an impartial and tolerably competent observer, that even in Liverpool it would be possible, with advantage, to unite the two establishments; and what can be done in Liverpool can easily be done elsewhere.

345. It is, therefore, from general considerations, rather than as the result of any inconvenience that you have yourself actually sustained, that you give an opinion?—Quite so.

346. You have, I think, sugar refineries at Liverpool, Greenock and Leith?—We have been engaged in refining there.

347. Did it ever occur to you to set up a refinery at an inland place?—About the year 1833 we seriously contemplated making beetroot sugar in Edinburgh. A gentleman brought up with us, made inquiries for us in France, with that object.

348. You have not had refineries at inland places?—We have not; but there are refineries inland.

349. I think you said that when you refined in bond you received the drawback from the Customs not only upon sugar but also upon paper?—We had no sugar duty to pay then, and therefore we received no drawback, except the drawback on paper, which I have already said, was paid by the Excise.

350. You say that as far as you were concerned you experienced under that system all the facilities you could have experienced under any system. You were not required to go to two persons to get the same drawback, but you received it from the hands of one?—Yes; that is, when we worked out of bond.

351. There being a duty of the Customs upon sugar, there was also a duty of the Excise upon sugar made from beetroot?—There was.

352. The same duty being levied upon both?—Yes.

353. The Excise having charge of the sugar made from beetroot, and the Customs having charge of that made from sugar?—Yes; the Customs had, and have, charge of all sugars imported.

354. Was there any practical inconvenience felt by the manufacturers of beetroot sugar that was not felt by those who manufactured from sugar?—I think that in the nature of things there must have been considerable difficulty in connexion with the export trade if the beetroot trade had ever been developed, as some day it may be developed.

355. In this case also your evidence is formed on general considerations, and not on experience of any inconvenience which you yourself have actually sustained?—Not on experience, but on very special considerations in this case. *R. A. Macfie, Esq.* 17 March 1863.

356. Considerations drawn from reflections and argument, and not from experience?—Quite so.

357. You have expressed an opinion that if refining in bond should ever be resorted to, it will be a convenience to have the refineries in the hands of the same persons, whether they are situate in inland towns or on the seaboard?—I think I may have said so, and I feel that to a great extent; but my main point is, that to a certain extent there must be refineries under the Excise, namely, those that may be in the interior; and it would seem more natural that these should be under the same management as the refineries at seaports.

358. Then so far as that part of the argument is concerned, it depends upon whether refining in bond should ever be made acceptable to the trade in general, and adopted by Parliament from public considerations?—Quite so.

359. If refining in bond should not be adopted by Parliament, that part of the argument would have no weight?—That part of the argument I think would not.

360. Then upon the whole, so far as your experience hitherto has gone, you have had the same convenience in your business, while the departments have been separate, that you could have had if they had been united?—Quite so.

361. And the objections which you feel are based on reflection and general considerations, and not upon experience?—Quite so. I have avoided saying anything on the question of general expediency with reference to economy of management and so on.

362. And any observations you have made on that point would also be derived from reflection rather than from any particular experience?—Yes.

363. *Chairman.*] Still you do not doubt, from your own observation and from your own experience, that the business of the Inland Revenue, and the business of the Customs Departments, could be conducted at a much less cost under one establishment than under two?—I think that is very clear. That was brought out yesterday by one of the members of the Council of the Chamber of Commerce, when this subject was under review. This gentlemen, who is largely connected with railways, said, "When we unite railways, and have but one secretary and one management, they are more economically and better conducted."

364. Mr. *Cardwell.*] Do you mean that the principle of amalgamation is capable of indefinite extension, and that no undertaking can be rendered so large as not to derive benefit from a united management?—By no means; I have spoken with reference to the particular subject brought under my notice.

365. Do you or not imagine, that the principle of railway amalgamation, which you have adopted as an illustration, might be carried beyond the limits of economy and convenience?—It would take me some time to give a full answer to that question. I could not allow it to pass without a certain *caveat.*

366. But you have stated that, in your opinion, the whole of the Customs and Excise in Liver-

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pool could, with advantage, be fused together, and could be placed under one management?—I think they could.

367. And you have adopted, as an illustration, a statement, that it necessarily follows, that all railway concerns are rendered, by amalgamation, more prosperous; and I ask you now, whether there are not limits beyond which the principle of the division of labour may be conveniently introduced with a view both to efficiency and economy?—What I said was this, that one gentleman who had had large experience in railways, said, that from his knowledge of the past in connexion with railways, advantage had resulted from uniting them; but I did not mean to make him responsible for the opinion that there was no limit; though for my own part, I cannot see any limit that would affect my judgment.

368. Sir *William Hayter.*] You adopted the opinion which was expressed by the gentleman to whom you have referred?—It commended itself to me at once.

369. That is, that amalgamation to such an extent as he recommended was desirable, with a view both to economy and efficiency?—It was an echo of my own sentiments.

370. To what extent would you go with that amalgamation, would you put all the railways of the country under one management, with a view to economy and efficiency of them all?—That is putting a very extreme case. There is one simple guiding rule that I would have; that the businesses should be of the same nature. For instance, I should not put shipping companies under the management of a railway manager.

371. You are a director of many different companies in Liverpool, are you not?—No; not any.

372. There are a great many companies of different kinds in Liverpool, banking companies, and insurances companies, and various others; do you think that their economy and efficiency would be promoted by their being amalgamated?—I think that two insurance companies being amalgamated, would work better and more economically than when separate.

373. In what way do you think they would work more economically; do you mean simply by saving the salaries of the directors?—There would be a unity of management which would increase their efficiency.

374. Does it follow that a large body has unity in its management?—If it is rightly constituted I think it does.

375. Would not your experience and observation lead you rather to a contrary conclusion; that where there is a large body, there is but little unity?—I think that, presuming there is a proper division of labour, the labour is carried out better in a large establishment than in a small one.

376. Your observations and experience are confined to Liverpool are they not?—I have stated that I was engaged in business, a long time, in Edinburgh, Glasgow, and Greenock.

377. Have you made yourself acquainted with the duties of the excise in and out of Liverpool?—I have never professed to have any knowledge of excise matters beyond that which I have stated, which was very limited.

378. I understand your evidence to be, that as far as your limited experience goes, you conceive that advantages both with respect to economy and efficiency, would result from a union of the Customs and Excise?—I have spoken of the establishments. With reference to the Board, there might be some difference of opinion, and yet I do not think that after the subject had been sifted, it would be felt to be desirable to have two Boards; I think it would be better to have only one.

379. Would you extend that also to the Post Office and all other departments of the Government. Would you have them under one management?—I have stated that I would not think of uniting a bank and an insurance company; I do not think it would be an advantageous thing to unite the Post Office and the Customs; they have a great deal of work at the Post Office at present, and they are likely to have a good deal more thrust upon them. I think that the stamps might be added to that department; I do not say that in my opinion the Post Office might be added to the Customs.

380. I understand your observation to be, that you would not unite the Post Office with the Customs, because there is at present so much business to be done in the Post Office, that they have enough to do to look after their own affairs; if that is your opinion, would it not apply equally to the Customs, who have also a great deal of business to do?—What I meant was this: that the Post Office business is of a different nature; it does for the public certain work or service; it is somewhat commercial in its character. I do not confine my view to its present amount of business; I think that may be increased, and the establishment made more valuable to the public than it is now; I look forward to future legislation throwing a considerable increase of work of a somewhat kindred character upon the Post Office, and if so, it will have sufficient to do and will not be required to be united with these other sources of revenue.

381. Then you would have a partial union of the Post Office with the Excise, but not an entire union?—I would not unite them in the slightest degree.

382. Do you recollect, or can you suggest to the Committee, any other inconveniences than those you have already stated, which result from the existing disunion of the Customs and the Excise?—The Chamber of Commerce in Liverpool, as you have heard, has named other gentlemen much more familiar with Excise matters than I am; and I would rather leave it to them to go into the details of these matters.

383. Then I understand that you do not yourself specifically state any other inconvenience as resulting from the absence of union?—I would rather confine myself to those matters that I know practically, as to which I am in a position to speak with considerable confidence; and after all I do not speak so much of the inconveniences affecting me personally, as of the desire of the Chamber of Commerce to forward the object of this Committee, which I believe is to unite these two departments.

384. I presume that the desire of the Chamber of Commerce is based on facts, and not on opinions independent of facts?—You can draw your own conclusion.

385. *Chairman.*] In fact, you have attended here as President of the Chamber of Commerce, to state the unanimous opinion of that body, and not to give any detailed opinion of your own?—I attended here because I was requested and summoned to come.

386. Mr. *C. Turner.*] Do not the Chamber of Commerce and the different merchants in Liverpool, think it desirable to have as few officers and as few forms as possible to deal with in the transaction of their business?—Certainly.

387. Their opinion is, that the consolidation of the Excise and Customs would tend to facilitate their business, and give them less trouble than they now have?—The gentlemen whose busines brings them into connexion with the Excise, have expresed very strongly their desire for amalgamation.

388. As far as you know, the universal opinion of men of business in Liverpool is, that it is most desirable to consolidate these two departments, with a view of saving trouble to the merchants?—Yes.

389. And they think that that can be done without injury to the revenue?—They do, without exception. I do not know of any exception whatever; I have not met with any.

390. In your opinion, is there any analogy between the consolidation of the Customs and the Excise, and the consolidation of banking, insurance, and railway companies?—I consider that the Excise and Customs have both the very same business to do; they have to look after the duties upon goods, which are visible substances, of the same character whether imported from abroad or made at home.

391. Banking and insurance companies are private companies trading, some with limited and some with unlimited liabilities, but they are all companies of private shareholders?—Certainly.

392. And railway companies the same?—Yes.

393. As regards the companies, is it not desirable that they should be disconnected, with a view to competition with each other, for the advantage of the public, so that the public shall have the benefit of competition between several banks and insurance companies, and to some extent between different Railway Companies?—The Liverpool Docks have the monopoly of business; the advantage of their being united goes entirely to the public, and therefore competition in their case would only injure the public; whereas private competition works for the public welfare.

394. You find it an advantage if you cannot do business satisfactorily with one bank, to be able to go to another; and so, if you cannot get your goods insured at a satisfactory premium at one office, it is an advantage to you to be able to go to another; so also in the case of railways, all that works for the advantage of the public?—Yes; as to railway companies we have not the chance that we desire.

395. They agree too much?—Yes.

396. But you think it desirable, as regards banking companies and insurance companies, that there should be more than one, in order that you may have the advantage of competition?—Yes, in a large place, that is necessary.

397. Therefore, there is no analogy between the consolidation of railway and banking companies, and the consolidation of two departments, such as the Inland Revenue and the Customs?—No; the analogy is very remote, I do not see it at all

398. Mr. *Liddell.*] You have spoken of the advantage derived from the amalgamation of railway companies; are not those advantages rather in the shape of increased facilities for the public, than any actual economy in the internal administration of those railways. I mean such advantages to the public as facilities for through traffic, and so on?—That is, no doubt, a very great advantage; but that is not the particular advantage that I contemplate. I contemplate that one secretary and one manager might do the work of two. But there is a certain point of analogy even with regard to what you mention; it is an inconvenience if you have to transfer goods from the line of one company to the line of another, unless there be arrangements between them; and so in like manner there are disadvantages in transferring goods from the Excise to the Customs, and from the Customs to the Excise.

399. I want to get to the question of economy. I wish to know whether much economy has followed from the amalgamation of great railway companies. If you increase the amount of work that one man has to do, is it not consistent with reason that you must increase the staff in proportion to the amount of work so thrown upon the same person?—Speaking commercially, I may say that the head of a manufacturing establishment can almost as easily manage a large business as a small one. So with regard to a mercantile firm, the head of a house can manage a large business about as easily as he can a small one; it is merely necessary to make a slight increase in the number of clerks, and on the amount of salaries paid to them, which is a very small amount compared with a head manager's salary.

400. Then your idea of the economy to be effected by consolidating these two departments, the Customs and the Excise, is cutting off a certain number of heads of departments?—I think there may be duplicate officers in a good many cases, whose salaries would be partially saved to the country if the departments were consolidated. But, as I have said already, these are matters concerning which other gentlemen who are to be called before the Committee, will be able to speak much more definitely than I can.

401. Is not the training which is necessary for a Custom-house officer widely different from that which is necessary in the case of an Excise officer?—No, the principle of training is the same; practically, of course, there must be some difference. But if you consider the number of different kinds of work that an Excise officer had formerly to prepare himself for, when there were many articles subject to Excise duties, you will find that to add the Customs training to his present Excise acquirements, would be a very small addition of knowledge or experience compared to what was required in very recent times.

402. Does your experience and knowledge of the daily work of a Custom-house officer in Liverpool, lead you to the conclusion that you could impose upon that man extra and totally different duties, and yet expect him to perform them accurately?—Certainly not; I could not impose on a person already fully employed additional work, and expect him to do both well.

403. *Chairman.*] Are you of opinion that the officers of Excise and Customs in Liverpool are now fully employed?—I conceive that in a great degree the officers of Customs in Liverpool are now fully employed; but I believe that there may be certain cases, connected, for instance, with the gauging of casks, in which they have a good deal of spare time on their hands, and still more in the indoor branches of work, could more be undertaken easily by the present staffs. But there are other gentlemen to be examined, who will be much better able to speak upon that subject than I am.

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CHRISTOPHER BUSHELL, Esq., called in; and Examined.

404. *Chairman.*] You are very extensively engaged in the wine and spirit trade in Liverpool?—Yes.

405. And you have, of course, a very general knowledge of the working of the Inland Revenue and Customs Departments?—Yes.

406. I think you were formerly President of the Chamber of Commerce there?—Yes.

407. And you are also now one of the Government nominees to the Mersey Docks and Harbour Board?—Yes.

408. Have you considered at all the advantage or otherwise that would result from an amalgamation of the Board of Customs and the Board of Inland Revenue?—Yes, I think the advantages that would result from such an amalgamation would be very great; and I think that the consolidation of the two departments would not be attended with any very extraordinary difficulties.

409. Are you of opinion that greatly increased facilities would be given to commerce, as well as great efficiency to the public service, by that consolidation?—Unquestionably; particularly in relation to my own business. I can speak to that with confidence.

410. And do you think that general economy would be the result as regards the expenditure of the public funds?—I have no doubt of it.

411. Have you reason to believe that the opinions which you entertain are those which are very generally entertained by the commercial community in Liverpool?—Yes, I think so.

412. Are you acquainted with the collector of Customs in Liverpool?—Yes, I know him quite well.

413. Do you think that if the proposed consolidation took place, he would be competent to the management of the whole establishment there?—He is a very able administrator; and under an able administrator, I have no doubt that the thing might be done with comparative ease. Perhaps you will allow me to explain in what way I think advantages would result, by illustrating my own business: I understand the Committee want practical experience. Let me take the case of the Excise. The Excise, as the Committee know, deals with British spirits; the process of distillation is carried on under the supervision of the Excise, and in the event of spirits being retained for home consumption, it remains with the Excise; but if declared for exportation, then it is handed over to the Customs. It is, therefore, necessary, when spirits are shipped from the distillery, to declare whether they are intended for home consumption or for export. If declared for home consumption, the spirits are received into the bonded cellars of the Inland Revenue Department, who have the custody of them; but in the event of those spirits being declared for exportation, they are delivered over to and come into the bonded cellars of the Customs. Then, if a merchant wishes to export the spirits, of course he deals with the Customs; but if he wishes to pay the duty upon them after they have come into the hands of the Customs, he has to petition the Excise to permit him to pay the duty. It is a disadvantage to a merchant, as the Committee will see, to have his produce lying in different places under different custody. If a Custom-house clerk wants to pay duty on a puncheon of foreign brandy and a puncheon of rum, he pays that duty by one series of entries in the long room of the Custom House; but having to send to the same parties in the country a puncheon of British spirits, he has another set of duty entries, which he must take to the Excise office. That gives him, of course, a double set of entries to pass, and a double duty to perform in two separate places. In Liverpool the offices are, as you know, under the same roof, but they are at a considerable distance from each other. Then, before the duty is paid, both foreign and British spirits must undergo examination by a gauger; the one is in the cellar of the Inland Revenue Department, and the other in the cellar of the Customs Department. The merchant's men have to attend in these different cellars; whereas, if those spirits, British and foreign, were permitted to be bonded in the private cellars of the merchant (for we have private cellars, though they are under a Customs bond), and if he were allowed to pay duty upon them in the same department he would be saved an immense deal of time, and great economy would result. One great advantage would be that merchants could bond their British spirits in their own cellars, instead of having to pay rent, as now, to the Excise. In the case of the Excise, though they are much more liberal now than they formerly were (and I think they have become much more liberal since this Committee sat), if a deficiency or a leakage takes place in their cellars the merchant is compelled to pay duty, although the Excise are the custodians of that spirit. In the Customs, on the contrary, all deficiencies, however great, supposing there is no suspicion of wastage from want of care, or plundering, are allowed for, which is a great advantage.

414. *Chairman.*] I understand you to say, that the Customs allow a merchant to bond spirits in their own private warehouses, and that the Excise do not?—The Excise do not, except for export, but it must be understood, that under special circumstances you may either transfer from the Customs to the Excise, or from the Excise to the Customs; that is to say, spirits that have been entered in Scotland for exportation may be duty paid under special circumstances, and spirits entered for duty may be, under special circumstances, exported; but the system is, that spirits entered for duty go into the cellars of the Inland Revenue Department.

415. Do you see any necessity for such a system as that, or do you think that any benefit can be derived from it, either to the revenue or to the merchants?—Quite the reverse; because you have two sets of officers; the first process is the process of gauging; you have two sets of officers in two different establishments for that; next, you have the payment of duty, and you have two sets of officers for that; then you have the delivery, and there are two sets of officers for that; so that, of course, there must be not only an increased difficulty and loss of time to the merchant, but there must be also the absence of that economy which might well be practised as regards the collection of the revenue.

416. Is it your opinion, that all exports and imports should be exclusively in the hands of the Customs?—Certainly. I think it is a great anomaly that it should be otherwise; I do not think

think it possible to find anybody who would reason otherwise; take the export of beer, for instance; we do not deal in beer ourselves, but I may state, that in the first instance the exporter gives notice to the Collector of Excise, that he intends shipping a certain quantity of beer from a particular dock. That notice is then forwarded to the searcher's office at the Custom House, and from them to the searcher's office at the dock, as his authority to ship the beer; the Customs being held responsible for the correct capacity of the packages. The notice is again sent to the Custom-house, and from thence to the Collector of Excise, who grants the drawback. The Excise send officers to the dock to draw samples, which they take to the Excise office to test the gravity of the beer; but inasmuch as the Customs, in the first instance, are the responsible parties, this extra process on the part of the Excise is quite superfluous; in the export of beer, therefore, you have two sets of officers dealing with the simplest possible process that can be imagined.

417. Are you of opinion, from your experience of Liverpool, that the whole of the Excise duties for licenses, and for the distribution of stamps might, with advantage, be transferred to the Customs?—Will you allow me to say generally, that there is nothing so simple as the receipt of money or cash transactions; it matters very little how large they are in amount; and, therefore, with that understanding I may say (although this of course is a matter of opinion), that speaking from my general knowledge, there is no difficulty whatever in transferring the whole of the collection of the revenue to one department.

418. I understood you to state, from what you have seen of the present collector, that you entertain no doubt that he would be equal to the performance of the entire duty?—I have no authority to speak for the collector, and I hope that the Committee will have him here, because he is one of the most intelligent administrators I know; but my impression, from what I know of business myself, and from what I think other men of business would say is, that with a properly organized system, the collector of Customs (and I believe he would tell you the same thing) would be quite able to undertake the whole of the duties, and would be responsible for the proper discharge of those duties; I should be happy to tell the Committee how, in my opinion, those duties might be performed if the Committee think fit.

419. I think it is desirable that you should do so?—The whole amount of the revenue which passes through the hands of the collector of Excise in Liverpool is only a sum of six or seven hundred thousand pounds per annum, the amount therefore is comparatively insignificant. I think I am not wrong in saying that in busy times a similar amount would pass through a broker's office in Liverpool in less than a month; then, taking the principal cases with which the Excise deal, I believe that the most cumbrous part of the work to be done is the licenses; I am not sure whether I am right in saying that perhaps the licenses granted by the Collector of Inland Revenue in Liverpool may amount in number to 40,000 a year; they are of small amount, some of them being as small as 5*s.* 3*d.*, but nothing could be more simple than having in the long room of the Custom-house a desk, where licenses might be issued and paid for as they are now issued and paid for at the Excise office. Then, as regards the distribution of stamps, I do not see that there could be the slightest difficulty in making the Collector of Customs a distributor of stamps; it is the most simple process; I believe it could be done in Liverpool with the greatest possible ease. I should think that the Collector of Customs now issues almost as many penny stamps for petty charges, and that as much labour is entailed upon him in issuing those penny stamps as would be entailed upon him if he had the distribution of the whole of the stamps in that district; and as to other ports, you have in 40 ports, if I remember rightly, a collector of Customs, a collector of Excise, and a distributor of stamps. Now, in many of those ports, which are comparatively insignificant as to the amount of business done in either department, what could be so easy as to transfer the whole of those three duties to one department? I cannot myself imagine what difficulty there could be in it: you would then get rid of two heads of departments in that port; you must have an office of course; you must have machinery sufficient to enable the work to be done. If the Committee, as some honourable Members may have done, were to walk into some of those out-port offices day by day and week by week, and see the dreary desolate placeswhich they are, I am sure they would think it a great charity to give the officials something to brighten them up and keep them at work. I know that if I were one of them I should think it a great charity; then, by an equitable division of districts, not only would they collect the revenues of those departments in their own town, but they might also collect them with great facility in any given district, the districts being equitably and carefully arranged. I know that it has been said that great difficulty would arise from the collector leaving his post for a certain number of days to collect the revenue, but the Committee will pardon me for saying that I think the principle of collection with regard to our revenue is greatly at fault. Why should you devise a cumbrous machinery for the collection of your revenue? Why not rather put the onus of paying in a given place (of course a place appointed for the purpose by the authorities) upon the payer? Why should it be thought necessary now, in these days of railways and facilities for communication, and for the transmission of money, to send a collector a long distance to collect money, when it would be an immense boon to the payer if you gave him the facility of paying at a certain place and on a given day, in any mode he chose to select, whatever was due to the revenue?

420. Are you aware whether that plan is or is not carried out to a great extent in Scotland?—I am not aware; I am not able to answer that question.

421. But would it not be quite enough to deal with the defaulters by the machinery of the law, if it were necessary?—Why should you for those who are willing to pay, put into action a cumbrous and expensive machinery? I will, if the Committee will allow me, give an illustration of what I mean; I live in Cheshire, in the Hundred of Worrell, which is midway between Chester and Birkenhead, and being a magistrate for that hundred, I get a good deal of information in various ways in relation to the fulfilment of the duties of various public officials. We have at Neston a malster, and we have one man who is

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an omnibus proprietor, who has an omnibus which goes daily to meet the railway trains; I think I am right in saying that there is no other malster in the Hundred; now that man, whose name is Perry, and who is, though in a small way of business, a very respectable man, said to me. "Now just look at what I have got to do; every six weeks I am taken to Sutton, and myself and Mr. Johnson (the omnibus proprietor), are the only two people who go there; we have to go to Sutton, some few miles off (a station on the railway between Chester and Birkenhead) we find there four gentlemen, a collector, a supervisor, and two clerks. I believe they come there to breakfast, and I meet them there every six weeks, and so does Mr. Johnson; I pay them about 140 *l.* or 150 *l.* at each payment, and Mr. Johnson pays them a few pounds, four, five, or perhaps ten pounds; we are the only two parties who attend there; and when we have paid our money we come away; by that time the best part of the day is gone, for us and these gentlemen; they go back to Chester or to whatever place their duty may take them, and we go back to our work, having sacrificed the day, and a great deal of money for the purpose of paying these small duties." The man says, naturally enough, "do you not think it would be much more reasonable if those gentlemen stayed at home, saved the public money, and ate their breakfast in their own homes, and allowed me to transmit my money by a cheque on my bankers, by a registered letter, or in any other way I might think fit, to a given place, I undertaking to have it there by a given day." There cannot be a doubt about it; the course now pursued seems to be a very cumbrous machinery which might very easily be got rid of; that is an illustration to show what I mean. I think that the whole system of collections with regard to this department of the Revenue is at fault; instead of a man being called on by a variety of officers for payment, I would give him the option of paying his money at a certain place before a given day, leaving the defaulters (who would generally be the smaller number) to be dealt with as might be thought fit.

422. *Chairman.*] I understand you to say, that in your judgment, in no port is there any necessity both for a Collector of Customs and a Collector of Inland Revenue?—That is my conviction. I will take Liverpool as an illustration; if it be true that the work can be done by one man in a place like Liverpool, where the entries are probably between 500 and 600 per day, it will at once be seen, that in the lesser ports, the difficulty would be less. At present, in some ports, there are three collectors; but in my opinion in no port is more than one collector necessary for the Customs, the Inland Revenue, and the distribution of stamps.

423. It has been stated to the Committee, that a collector of Inland Revenue is necessarily absent from his office a very considerable portion of the year, varying at different ports. What remedy would you propose for that?—I have already stated that in my opinion, the whole principle of collection is wrong. First, I would give power to the payer to pay in a given place, by any means he pleases, either by sending his money by a friend, by a registered letter, by a cheque on a bank, or, where the amount was small, by a Post Office order: but that if it be considered necessary to make a personal collection, some central place might be found on a line of railway, where payments might be made, as in the case of large landed proprietors, where the tenants meet the land agent on a given day at a given place, and pay him the amount of their rent. If the collector is to go from home, let him appoint the most central place in the district, and there let payments be made to him; and then one or two days at most would be all the time necessary to be employed in the collection. In these days of Macadamized roads, when a man can get into his gig and drive 10 miles an hour, and when he has railway communication within two or three miles from his own door, the present system of collection is a sort of pack-horse institution, which appears to be rather eccentric, to say the least of it.

424. Do you entertain any doubt that the result of the consolidation of the two Boards would tend to great economy in the collection of the revenue, and that it would give increased facility and simplicity to the carrying on of commerce?—Most assuredly. I have no doubt of it, because you would be able to get rid of a great number of heads of departments at once. I think you might at once get rid of distributors of stamps; you might at once get rid of the cumbrous machinery of the Excise, so far as imports and exports are concerned; and also the distributors of stamps and the collecting money for licences. I do not know how many distributors of stamps there are, but probably there are 250, and 700 or 800 sub-distributors, whose poundage amounts to something like 65,000 *l.* a year. Those would be all swept away.

425. When you talk of sweeping away those stamp distributors, and so on, you do not mean that you would propose to do so without giving due consideration to their interests?—Certainly not. I take it for granted that their interests would be considered; our Government is, happily, so constituted that we are not in the habit of neglecting the interests of our public servants; however painful it may be to sweep away persons who are not needed from their offices, public interests and the good of the State must take precedence of private interests, taking care that such private interests receive due consideration.

426. Your view is, that you would have one revenue department with one head?—I would have one great revenue department with one head; for as I said just now, the collection of money is the simplest thing possible. Take the case of a banker, if he finds that his business increases, he adds to the length of his counter and to the number of his cashiers, supposing the payments are to be made over the counter; if, on the contrary, he has a great increase in the number of his remittances, he adds to the number of his corresponding clerks. Any difficulty of that kind may very easily be got rid of.

427. That would necessarily lead to a codification of the revenue laws, would it not?—Which would be an immense advantage. I know few men who understand them. At present it is necessary to have six or seven solicitors. My opinion is, that if the revenue laws were codified, you would find that one solicitor was perfectly able to master the whole, and the public would be able, sufficiently for their purpose, to understand them, which they do not at present. I do not see any reason why you should have a great number of solicitors to deal with our revenue laws. The commercial

commercial lawyers in a town like Liverpool are obliged to be *au fait* in every department of their profession; and I see no reason why a clever lawyer should not be able to advise on all Revenue matters, supposing him to have a sufficient staff. I do not see why you should have half-a-dozen different heads of your law department.

428. The whole tendency of legislation latterly has been in favour of consolidation, has it not?—Yes; the Committee know that within the last 10 or 15 years the stamps and taxes were amalgamated; before that you had three departments.

429. And has that change been attended not only with advantage to commerce but with considerable economy?—Yes; the whole tendency of recent legislation has been in the direction of consolidation. All Mr. Gladstone's measures have been in that direction. You have only two great articles now with which the Excise deals, spirits and malt; and there are some 23 great heads, which are subdivided to some extent, with which the Customs deal; that is an immense advantage. I believe also, that until within the last few months the number of forms used in Liverpool Custom House, in the year, was something like 1,800,000; now, I think, the collector has been able to reduce them something like one-fourth, and I believe he hopes to be able to bring them down to a million.

430. So far, therefore, as you have been able to collect the opinion of the mercantile community of Liverpool, it is decidedly in favour of carrying out the principle of consolidation?—I think that opinion is general. I wish to say, in all fairness, that there are a great number of very intelligent merchants who have not given great consideration to this subject. Mr. Macfie, the President of our Chamber of Commerce, from the nature of his business, has not directed his attention to the details connected with the question. His business has not thrown him in the way of considering them; but he is a gentleman occupying a very high position in the town of Liverpool, and having been a member of the council for many years, and the council esteeming him very highly, he was made their president, and he represents us here to day; but we do not expect him to understand, from practical experience, the details of these questions.

431. Mr. *Cardwell.*] The general impression of the merchants is that which Mr. Macfie has stated to the Committee?—Yes.

432. But many of those merchants have not paid particular attention to the subject, so far as details are concerned?—Of necessity.

433. So far as the details are concerned, that part of it with which you are particularly acquainted is that, which is connected with the trade in wine and spirits?—That which I am practically connected with.

434. Your principal acquaintance is with the Customs?—Yes.

435. The Collector of Customs at Liverpool is generally you think, of great administrative ablility?—I do.

436. And he gives to the trade of the port all the facilities that are consistent with his duty to the Revenue?—Yes, every possible facility.

437. And he is engaged now, you say, in simplifying the forms that are required, and in reducing their number as far as lies in his power?—Certainly.

438. And the result has been, that within the last 12 months, there has been a great diminution of the the number of forms required?—Certainly.

439. So far, then, as the Revenue Board, with which you are particularly acquainted, is concerned, every disposition is shown to meet the reasonable wishes of the commercial community of Liverpool?—Yes; and that applies to the Excise also; but their power is more limited than that of the Customs. A more extended authority is given to the Customs as a rule than is given to the Excise.

440. You say you find a difficulty in understanding the Revenue laws, and that you think that a codification of them would be a great advantage to the commercial community?—I said it would simplify them, and enable them to be much more easily understood.

441. Those with which you chiefly have to do, are the Revenue laws of the Customs; are you aware, that the Customs statutes have, probably, for the last 20 years, been the subject of consolidation, and that they are now to be found in a very compendious form in the Statute Book?—I am quite aware of that.

442. So that the advantage of a codification of the Customs laws has been for some time attained?—But a great deal of that which has resulted from recent legislation has not yet been consolidated; there is a great deal to be added.

443. Are you aware, that during about 20 years it has been the custom, periodically, after Customs changes have been effected, to produce, in a new form, a Customs Consolidation Act, so as to embrace the intervening changes?—Certainly.

444. When the next new edition of the Customs Consolidation Act shall have been passed by Parliament, your object, so far as classification is concerned, will have been attained. You have spoken of the inconveniences which attend the present system of collection, and you have instanced the case of four gentlemen who you say come over from Chester to Sutton to receive money of two individuals. Your recommendation is, that those gentlemen should stay at Chester, and there receive the remittances of the persons from whom they now receive the money at Sutton?—I think that everybody who has money to pay, or from whom any money is due to the Revenue, should have power to remit it in some way to some given place, before any machinery, such as that which is now in use, is put in action.

445. So that if these two gentlemen could pay their money in Chester, instead of having to go to meet the four Revenue officers at Sutton, your difficulty would be removed?—That difficulty would be removed.

446. And I presume it would be as convenient to the maltster and the omnibus proprietor at Neston to pay their remittances to the Inland Revenue at Chester, as it would be to pay them to the collector of Customs at Liverpool?—It would matter very little where they paid them, so that they had the power to pay them by letter, or by remittance in some way. The place where they paid would be a matter of no consequence.

447. It would be quite as convenient to pay them to the Inland Revenue at Chester?—Quite.

448. However important it may be to make an alteration in the mode of collecting the Inland Revenue, this particular grievance to which you refer, is wholly irrespective of the question of an amalgamation of the Customs and the Inland Revenue?

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venue?—You will remember that I spoke of the whole system of collection; I judge from a question which was put, I think by yourself, to Mr. Macfie, that you want to show that you may overweight your machinery, so that it will break down; and I want to show how you might relieve the machinery in one direction to an extent that would enable you to put a greater weight upon it in another.

449. But the fact remains, that your friends at Neston would be quite as much convenienced by being permitted to pay to the Inland Revenue at Chester, as they would by being permitted to pay to the collector of Customs at Liverpool?—So that they could be saved their time and expenses in going to pay the money, it would not matter to them where they paid it.

450. So far as they are concerned, the question is whether you think a reform might be made in the mode of collecting, rather than a question as to the amalgamation of the Inland Revenue and the Customs?—So far as they are concerned, certainly.

451. You have spoken of the small ports where there is a collector of Customs, a supervisor of Excise, a postmaster, and a distributor of stamps, all receiving public pay, and none of them being much inconvenienced by the public duties which they have to discharge?—There are ports in which there is only a collector of Customs, where the work which has to be done is almost nil. Take for instance such ports as Runcorn, Fleetwood, and several out-ports, which will suggest themselves at once to your mind, in which the work that has to be done is almost nil.

452. The advantage that would be derived, then, would be that one servant of the public might, in your opinion, discharge in those small ports, duties which are now discharged by a number of persons, all receiving the public money, and having amongst them an insufficiency of duty to discharge?—Certainly.

453. In expressing that opinion, do you speak from your own personal experience, or from general considerations?—I reside at Liverpool; but as a merchant of Liverpool, having had to deal with public matters all my life, these things have been brought under my notice; and certain principles suggest themselves to one's mind. There are many things with which you, sir, as a statesman have to deal with, with which you are not acquainted from your own personal knowledge, but as to which your mind is madeup.

454. But you do, in fact, speak from general considerations, rather than from personal experience?—Quite so.

455. In speaking of the effect of a division of duty between the Customs and Excise upon your own immediate business, you instanced the difference between the allowance for waste by the Customs and the Excise; is that one of the principal inconveniences?—No, that is quite a minor matter; I merely mentioned it incidentally.

456. It would be right, would it not, that whatever was just in the way of allowances should be made by the Government, either through the Customs or through the Excise?—Yes; I spoke of it as an inconsistency and an anomaly, the having two establishments dealing with the same kind of produce, the one being British and the other being foreign, and paying almost the same duty. I made no great point, however, of that; I merely mentioned it as an indication of the result of a divided management. That could not be if you had the management under one head.

457. I will endeavour to pursue the present inconvenience through the details of your own business. You import wines and spirits from various countries?—Yes.

458. For sale in Liverpool, for home consumption and for export?—Yes, largely for export.

459. Do you purchase British spirits largely for export?—Yes, very largely.

460. And to a certain extent for home consumption?—We have much less to do with British spirits for home consumption than for export.

461. But you have some connexion with the trade as regards the consumption of British spirits at home, have you not?—Yes, but it is comparatively small.

462. So that, for our present purpose, your experience may be divided, I think, into four heads. You import wine and spirits for re-export and also for home consumption?—Yes.

463. You purchase British spirits for export and for home consumption?—Yes.

464. I should like to trace out your points of contact, both with the Customs and the Excise, in these several departments of your business. The wines and spirits which you import are, I presume, imported by you into one stock, it not being known to you, at the time when they reach this country, whether you will re-export them, or whether you will sell them for home consumption?—Exactly so.

465. So that you get them in one stock under the control of the Customs?—Certainly.

466. When you re-export them, you require the presence of a Custom-house officer, in order that it may be known that they are not intended for home consumption?—We pass an export entry.

467. Will you state, if you please, exactly what you do?—We pass an export entry, and then an officer gauges the wines and spirits intended for export; the entries being completed at the Custom-house, the wines or spirits are conveyed to the ship, being followed by a cart follower; they are then shipped, a bond having been given for their proper arrival at the destined port; and then the thing is completed.

468. When you clear for home consumption, an allowance for waste has to be made?—In the Customs, we seldom have any deficiency which is not at once allowed; because it almost always arises from leakages in casks, and then, of course, it is discovered that a leakage has taken place; the officer discovers the cause, and an allowance is made before any entry is passed; we therefore seldom have any serious deficiency, and when we come to export, we have the natural wastage allowed.

469. Then what do you do when you have to clear for home consumption?—We pass an entry for duty, and the wines and spirits are gauged by the Customs; and we pay the duty upon the quantity and strength contained in a given cask.

470. As I understand, you are permitted to warehouse British spirits within the same building, though not in the same room. Is that so?—There is no limitation; if we enter spirits for export, we may warehouse them in any cellar we please.

471. *Chairman.*] In any bonded cellar?—Yes.

472. Mr. *Cardwell.*] Are you obliged to separate

rate the British spirits that are under bond from the foreign spirits?—No, not at all; provided the British spirits are for export.

473. Then you have as much convenience in regard to that as you would have if the two systems were amalgamated?—As far as exports are concerned; but then we have a limitation upon the British spirits which we have not upon the foreign or upon the wine. In the one case, wine and spirits lying in the same cellar are free to be either exported or duty paid; whereas, on British spirits lying in that cellar there is a limitation,—they must be exported, except under special circumstances, which must be satisfactory to the Inland Revenue Board, who then grant us permission. When spirits are shipped from Scotland, a declaration must be made whether they are for export or for home consumption; if they are for export, I may put them into any bonded cellar I please; but if they are for home consumption, the Excise (that is, the Inland Revenue Department) take charge of them, and bond them in their own cellars. I am prohibited from taking the custody of spirits I enter for duty; but if I choose to enter them for export, I may have the custody of them, so far as we may be said to have any custody of that which is in bond.

474. Then, have I correctly understood you, that with regard to British spirits which you export, you have now the same convenience that you would have if the two systems were amalgamated?—So far as warehousing them in the same place is concerned, we have; but there is a limitation in the case of the one which there is not in the case of the other. In the one case, foreign wines and foreign spirits are free to be exported or duty paid; in the other case, of British spirits, there is the limitation that they can only be exported.

475. So that the inconvenience is, that you are compelled to declare, with regard to British spirits, whether you intend them for export or for home consumption?—Yes, which is a very serious inconvenience: in a general and largely extended business, it is a great inconvenience to a merchant to be compelled to declare whether his spirits are intended for home use or for exportation.

476. I can readily believe that; but I want to analyse what the inconvenience is, and to ascertain exactly what we are engaged in endeavouring to remove; do I understand that, in regard to your dealings with British spirits, the inconvenience which you suffer in the separation of the two departments is the being compelled to declare, with regard to British spirits, whether you intend them for export or for home consumption?—Yes, because I may in one case be compelled to permit those spirits, when for home consumption, into the cellars of the Inland Revenue Department, paying them a rent, while at the same time I have in my own cellars ample room for those spirits, if I were permitted to take charge of them.

477. Then, is the inconvenience which you personally experience limited to your being compelled to declare, with regard to British spirits, whether they are intended for export or for home consumption?—Certainly not; I have endeavoured to explain that the inconvenience and loss is not dependent on the declaration which we are called on to make, but on the result which follows the declaration.

478. I am not drawing any distinction between a declaration and the result following it; but what I want to arrive at is this; if you were not compelled to declare, with regard to British spirits, whether you intended to export them, or to bring them into home consumption, but were allowed to deal with them as you are now allowed to deal with foreign spirits, would the inconvenience you speak of be removed?—Certainly; and it is the want of unity of action between the two departments which occasions the inconvenience; it is an inconvenience arising from a double management.

479. With regard to foreign spirits, I understand you to say that at present you feel no inconvenience?—Certainly, none; the bonding system is a great privilege to us.

480. Then, so far as your trade in foreign spirits and wines is concerned, you are free from inconvenience?—Certainly.

481. So far as the trade in British spirits is concerned, the being compelled to declare whether you intend them for export or for home consumption entails upon you the consequences to which you have referred, and which you feel to be a great inconvenience?—Yes.

482. Then if the necessity for that declaration were got rid of, and if you were able to deal with home-made spirits as you deal with foreign spirits, your complaints would be at an end?—So far as that is concerned.

483. Is there any other point connected with your business on which you feel any inconvenience arising from the separation of the two systems?—I explained in the beginning, that in the payment of the duties we have two sets of entries, one for the Inland Revenue, and the other for the Customs; and that our duties have to be paid into two departments; we have two collectors to deal with; we have two sets of gaugers to deal with, two warehouses to deal with, and two sets of entries; then the warehouses are separated at considerable distances from each other, which entails the necessity for a double gang of men, and occasions a great loss of time, and increase of expense.

484. All that would be at an end if you could deal with British spirits in the same mode as you deal with foreign spirits?—Certainly.

485. Mr. *C. Turner.*] You have said, that if the regulation as to bonding spirits for home consumption, were put on the same footing as those which refer to spirits for export, you would have no reason to complain; but if that were done, would you still be in favour of consolidation?—Yes, I consider that that is a very small part of the question. As I said before, I merely gave that as an illustration of some of the inconvenience and loss that occurs. But there is a larger question than that. There is the great question, how the Revenue should be collected most economically, and with the least inconvenience to the public.

486. Taking a large view of the question, and speaking from your experience as a man of business, having to do with both the Customs and the Excise, are you strongly of opinion that consolidation is most desirable for the public, and that it would be economical as regards the collection of the revenue?—Most desirable; we find the principle of consolidation in action everywhere. I went the other day through an immense establishment in Manchester, that of Sir James Watts & Company; it is a very large building were you walk through a series of rooms, in which everything you can imagine almost, in the way of

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materials and clothing may be bought; carpets, velvets, silks, muslins, umbrellas, parasols, crinolines, bonnets, hats, and in fact everything you can imagine is to be bought there; and dealers who go to that establishment may obtain in it everything necessary to stock their own shops.

487. Mr. *Hankey.*] I understood you to say that in some of the Revenue departments, the clerks have really nothing to do?—I was speaking with reference to some of the smaller outports, where the work to be done is comparatively small, and yet the machinery must be there to do that limited amount of work just as much as if the work were greater.

488. But is that the case at Liverpool?—No; that is not so at Liverpool as a rule, because the principle of economy is in such force of action there, that, they would never keep more cats than could catch mice; but as regards bonding warehouses, a man could always do more in the way of delivery and receipt of produce than he does. If the whole of the Excise business were transferred to the Customs, I do not think it would entail the necessity for an increase in the Customs establishment, so far as the out-door department is concerned, by a single official.

489. But if all the clerks in the Customs department have, at present, sufficient work to employ them, surely transferring to them a large new department, such as the Excise collections, and other matters connected with that department, would necessitate the employment of more clerks, would it not?—Very likely; but even then you would have, at all events, the immense convenience to the public of carrying on their work in a much more concentrated form; and you would also get rid of a great many heads of departments which would then become unnecessary.

490. In reply to a question I put to you just now, I understood you to say, that putting the Excise on to the Customs, would not, in your opinion, require the addition of one single clerk?—No; I beg your pardon, I did not say so; you misunderstood me; my feeling is, that so far as the actual working machinery is concerned you would not, perhaps, be able, at the begining, to diminish the number of clerks very considerably; for instance, take all the supervisors departments of the Excise; those officers understanding their business thoroughly would be transferred, and would be put under the guidance and government of another board, but their duties would remain the same, and their work would be the same, and in that case you might not save a single man; but I instanced the case of my own business, where you would be able to get rid of the Excise gaugers, who are now called on to gauge the spirits in a separate vault, and the gauging might be done in the Customs vaults if the spirits were there.

491. Do you believe that the clerks generally in the Customs and in the Excise in such a port as Liverpool are fully employed?—I think that as a rule they are.

492. Then the proposed amalgamation would not necessarily produce economy?—I am sorry not to be able to answer that question directly: if I had in my own counting-house, under one roof and under one management, a number of clerks who are called on to do certain work, I believe that 12 clerks under that one roof would do more work than could be done by them if they were divided into two departments of six each; because occasionally there is a time at which there is no work to be done, although presence and attendance of the clerks is necessary. I think that the 12 would be much more likely to be fully employed if they were under one government and one management than if they were separated into two departments. There are portions of time which might be filled up, but, as a rule, I agree that the working machinery would not in the beginning of such consolidation be very greatly diminished.

493. I understood you to say, that you thought the onus of paying duties and taxes might, as a general rule, be imposed on the payer of those taxes?—I expressed an opinion that the mode of paying should rest with the payer; that he should have that privilege, instead of being called on to pay by a personal application from the collector; and I think that immense advantage would result to the revenue from that.

494. Do you think that the revenue could be safely collected without personal application to the person who owed the money; for instance, taxes?—The money would not be considered as paid; that is, it would not be a legal payment until it had been actually received by the receiver. The responsibility of remitting or paying the money would be upon the payer; the Government would have no responsibility. If the payer chose to take that liability upon himself, I do not see why the Government should object; because if the money were never received it would never be put to the credit of the payer.

495. If any man owes money for assessed taxes, for instance, do you think it might be safely left to him to choose his own mode and time of payment?—No, certainly not the time of payment.

496. Is not the time very much fixed by the application of the Excise officer; by his calling upon the individual. Do we not all feel, in our own cases, that a tax-gatherer calling is a strong reminder to a person that he has not paid his taxes?—I think that a paper remitted to him, would be just as good a reminder as a personal application, and that it would be attended with less annoyance and inconvenience. A request made by letter, that the amount should be paid at a certain place before a certain day, would seem to me to be a more simple mode of requiring payment than a personal application.

497. Has not the tax gatherer some local knowledge of the person, and of the debt that is due, which could hardly be obtained at a distance, say of 30 or 40 miles?—We have a system of rating which determines the amount to be paid. I am not supposing that that part of the machinery should be changed in any way.

498. It is merely the collection of money?—I think the collection of money might be made much more simple, and that a great saving might be effected by throwing the onus of paying upon the payer.

499. Might not that system be carried so far as to have one establishment in London where all persons should pay their duties?—I am not speaking of duties.

500. Taxes?—It would matter very little to the payer whether he paid the amount in London or Liverpool, or any other place.

501. Do you think that a system of that kind might be carried out with advantage to the revenue, and with economy as regards collection?—I do not mean to say that there would not be a necessity for collecting the taxes by the same process as that which is now adopted; but what I want

I want to impress upon the Committee is, that if there are 20 people to pay money, and 15 of them are willing to remit, and can be got to remit, you would then only have to call upon five instead of 20; which, as it seems to me, would obviously lessen the labour of collection.

502. Mr. *Liddell.*] I understood you to say, that your idea was that there should be one great revenue department?—One great Revenue Board of Management.

503. To which Board of Management all payments of every description due to the Government should be made?—Or to the provincial department, it might be thought fit to appoint.

504. You also said, I think, that it would be attended with economy, simplicity, and public convenience, if all payments of revenue were required to be made on a given day and at a given place?—Yes; assuming the county to be divided into districts.

505. Places in those districts as central as possible should, in your opinion, be appointed by the Government for the receipt of money due to the revenue?—Yes.

506. For the receipt of all sums due to the Government?—Yes.

507. It would be necessary, in the first place, would it not, that all moneys due to the Government in the course of the current year, should be gathered in before the close of each financial year?—As now. If the present system is considered a good one, it would not be at all affected by the change which I propose.

508. You admit, in fact, that arrears and defalcations of payments would arise under any system?—Yes.

509. Would it not be necessary that those arrears or defalcations should all be swept in before the close of the financial year?—Yes, that of course would be desirable.

510. It would be absolutely necessary, would it not, or the Government could not know its financial position?—Yes.

511. Would you propose that these payments should be quarterly, or annually, or half yearly?—I do not see any reason for any change in the present period of payment; they are required to be made quarterly now.

512. You are speaking more particularly of taxes, are you not?—Yes.

513. You have said that all payments due to the Government for taxes and revenue duties ought, you think, to be conducted through one large revenue department?—Yes.

514. You admit that arrears would arise, and that it would be necessary that those arrears should be called in and gathered up before the close of each year?—Arrears of taxes. There could be no arrears of duties on produce, because no credit is given; but on taxes there would be arrears.

515. There are some credits given even in respect of the payment of duties, are there not?—Yes; but that is not the case generally.

516. In order that those arrears should be cleared up, you must allow a considerable margin between the day of payment and the close of the financial year; at any rate in the last quarter, must you not?—Whatever you do now, I do not propose to change at all; whatever you do now, you might do then.

517. But it appears to me that if you introduce a new system of this kind you must devise some machinery by which the arrears of revenue which would necessarily arise, might be got in?—Yes; but whatever means you have now of collecting those arrears of revenue you would have then; there would be no change in that respect. Whatever legal power you now have for compelling the payment of those arrears you would have then. I think that persons who do not require to be dunned, or to have legal proceedings taken against them to obtain the payment of arrears, but who are willing to pay them, ought to have the means of making a voluntary payment on their own responsibility, it being fixed by the authorities, whoever they may be, that those payments are due at a certain time, and must then be paid at a certain place. With the arrears you might deal as they are dealt with now. Whatever power you have now of dealing with arrears you would have then: what I want to avoid is a larger machinery than I consider necessary for the collection of these revenue dues. Will you allow me to say, by way of illustration, that we have in Liverpool a great number of charitable institutions, and a scheme has been devised which has met with a good deal of concurrence, the object being to save expense to the funds of charities, which are now collected by individual collectors. Some are gratuitously collected, but in other cases the subscriptions are collected by paid collectors; in order to save the loss arising to those charities from the collection by paid collectors, many of the subscriptions being, as in the case of the revenue, small, people subscribing a guinea, or half a guinea a year, a plan has been devised which shows the spirit by which people are now actuated, a plan by which a central office is proposed to be established, from which, on the 1st of January a note is to be sent to the subscribers to all these charities; it is to be a debit note in fact: Liverpool Infirmary one guinea; the Sailors' Home one guinea, or five guineas, or ten guineas, as the case may be; that is to be put at the foot, so that the subscribers shall be able to pay the whole of their subscriptions by one cheque, or through a clerk at the central office; the effect of that would be to save the funds of the institution, and to prevent that which is almost an equal source of annoyance, the having repeated applications from collectors for these small amounts; there the principle is sought to be acted upon, which I have been endeavouring to lay before the Committee, that the willing payer shall have the power to pay at a given time, and at a given place.

518. *Chairman.*] You were asked as to the probability of a diminution of the number of clerks by this proposed consolidation. I think you have stated in the early part of your evidence that there were a number of collectors and other persons who were only partially employed?—Yes.

519. If their duties devolved on other parties, there would necessarily be a diminution, would there not?—I understood the question to refer to working clerks; all through I have been endeavouring to impress upon the Committee an opinion that you might get rid of an immense number of heads of departments, collectors, accountants, solicitors, and officials of that kind, who are in the receipt of large salaries. As a general who takes his position on high ground is able to command an army, and to regulate its disposition, just as well if the number is 200,000, as he would be if it were only 20,000, so I believe one Board, looking to the whole of the revenue departments in its

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its various branches, would find in many directions, which we do not see at present, means of exercising economy, and perhaps of diminishing work.

520. If I understood you correctly, you went further than that; did you not, in the early part of your evidence, state that a great number of gaugers, supervisors, and others, were not fully employed?—I have stated that two or three times.

521. Then, if a consolidation took place, the services of a certain number of those officers might be dispensed with?—Certainly; in the one case it is a positive fact that you could get rid of a number of gaugers that you do not require.

522. Mr. *Cardwell.*] Are you speaking of gaugers employed by the public?—No, by the Excise; their work would be done in the vaults and warehouses of the present Customs department.

523. Do you mean that the gaugers in the Excise at Liverpool have not full employment?—Yes. Will you allow me to show you what I have here? It occurred to me as information which the Committee might ask for; I have the number of entries passed in the long room of the Custom-house, from the 1st of January to the 31st of December 1862; they were 168,998, or, on an average, 545 per day, exclusive of Sundays and holidays; that is the whole of the entries passed in the long room of the Custom-house. Then, the entries passed in the Excise office were these: of entries for duty there were only 2,200 payments in the year; including upon spirits 340 in the year. Now if you take the average of 300 days, throwing out Sundays and holidays, that would give you on spirits, with which I have more particularly to deal, very little more than an entry a day for the payment of duty; and the whole of the entries in the Inland Revenue Department amount to only 95 entries a day, of which 23,000 annually pertain to the payment of licenses, many of the licenses being very small. You have 2,200 payments in the year for duty, 340 of which are on spirits, 32 on malt, 176 on stage carriages, and 12 on beer re-landed. Then the entries for taxes are 690, and the other entries are 2,236, making in the whole 95 entries per day; but as to the entries for duty, the number is, as you see, remarkably small, making only an average of seven per day.

524. Have you calculated how many gaugers could be spared at Liverpool?—There are only three or four there.

525. Then the diminution of expenditure in respect of the gaugers would be but small?—Very small; I think that there are but 34 or 36 persons employed in the Inland Revenue Department in Liverpool.

526. One or two of those you think might be spared?—The heads could all be spared according to my view, and a good many of the other clerks; of course the gaugers and so on would be got rid of.

527. *Chairman.*] How many gaugers are employed in the Customs?—I am not prepared to say.

528. But a much larger number than in the Excise?—Yes.

529. If the two departments were consolidated, do you not think that the whole of the Excise gaugers could be dispensed with?—Certainly; they would not be required at all.

530. Mr. *Cardwell.*] Can you tell by calculation, how many persons, and with what amount of salary, might be spared, so as to show the whole saving that you think might be effected?—No, I am not prepared to go into that. I have thought more particularly of the great saving that there would be by doing away with the heads of departments.

531. Taking the heads of departments and everything into consideration, can you give an approximate idea of the saving which you think would be effected if your plan were adopted?—I do not like to hazard speculative opinions; but if you ask me the question, and if you will not put too great weight upon my answer, I would say that, in round numbers, I calculate you would save a quarter of a million a year.

532. Throughout the whole kingdom?—Yes; the distributors of stamps get a per-centage of something like 65,000*l.* a year, if I remember rightly. Then you have the collectors of Inland Revenue, who, I think, may be dispensed with altogether; I do not know what their salaries amount to. Then, you have solicitors for each department; I think that one solicitor would be enough; one accountant sufficient; when you come to have the whole revenue of the kingdom under the review of one Board, many savings would suggest themselves that it is almost impossible to see at present; I am happy to believe that you would have a large transfer of the Excise officers, who now fulfil their duties admirably, to the general revenue department when consolidated. A question has been asked by some member of the Committee as to the education of officers; by consolidating these establishments you would not get rid of your working machinery; these men would remain; they would be equally in your employ, only you would put them under a different head; it is not necessary to part with them.

533. You calculate that, upon the whole, a saving of a quarter of a million might be effected?—I think at least that.

534. That is a general opinion which you have formed, but you have not gone into minute details, and you are not prepared to support that opinion by anything like a detailed calculation?—No, I am not.

535. What I understand you to say is, that a very long experience in commerce has led you to approve of the principle of consolidation, so far as it has been hitherto carried, and has also led you to a conclusion that it may be carried further consistently with efficiency and economy?—Yes.

536. And a long acquaintance with the principal gentlemen engaged in commerce in Liverpool has led you to believe that they entertain a similar opinion?—Yes.

537. So far as details go, your evidence is confined to your own business, which is that of dealing in foreign and British wines and spirits?—Yes.

538. And with regard to that, if I have understood you rightly, you have every facility from the Board of Customs, so far as regards your dealing with wines and spirits from abroad; and so far as the Inland Revenue is concerned, if you are allowed to deal with British spirits as you were allowed to deal with foreign spirits, your special complaints would be at an end?—Yes; but I say I consider that a very small part of this great question.

539. So that it is as a great question, and on general principle, that you chiefly have regarded this matter?—Having filled the office of President

dent of the Chamber of Commerce, and other public positions, I, of course, have not been ignorant of what has been passing, nor have I overlooked this question; from time to time, various details of the working of the system have come before me, and I have come to the conclusion that the consolidation of these Revenue Departments would be attended with great economy and with increased facilities to the public, without the slightest risk or danger to the revenue. *C. Bushell*, Esq. 17 March 1863.

CHARLTON ROBERT HALL, Esq., called in; and Examined.

540. YOU are Chairman of the Wine and Spirit Association at Liverpool?—I am; I am also Chairman of the Customs Committee of the Chamber of Commerce.

541. Have you given any consideration to the question of consolidating the Customs and the Inland Revenue Departments?—I have given some consideration to that question.

542. Are you of opinion that such a measure would materially economise the public expenditure, and give greatly increased facilities to commerce?—I am; I think it is very desirable.

543. You are probably aware that the subject has occupied a good deal of attention lately in Liverpool?—Yes, I am aware of that; and I have also conversed with the principal houses engaged in the wine and spirit trade, who have a good deal to do both with the Customs and the Excise; and it is their opinion, that such a consolidation would be attended with advantage.

544. Upon what principle would you propose to consolidate the two departments; would you have a Board?—I am inclined to think that, for the purpose of unity of action, the consolidation under one presidency (perhaps the president to be responsible to Parliament), with assistants to carry out the details of the arrangement, would be attended with greater advantage; there is great disadvantage at present in conducting business with the Boards, from the variety of decisions on questions of detail which those Boards give; matters being referred to them on the application of mercantile houses, and those applications being handed, as I understand, to such Commissioners as may happen to be in attendance, various decisions are given by the Board; and the consequence is, that sometimes you get a decision on the same question in one direction, and on another occasion in another; so that, as a rule, if I were applying to the Board of Customs or Excise, I would apply two or three times if necessary, on the principle, that if my application should happen to fall into the hands of a given individual, I should probably get what I wanted.

545. Does that arise from the fact of there being several Commissioners at each Board?—Yes; I think that a president, with proper assistants, would be an advantage, by producing a uniformity of decision, and unity of management in the consolidated establishments.

546. Are you of opinion that many of the forms which are now in use in the Customs and Inland Revenue Departments are unnecessary?—Yes, I am; I should like to lay before the Committee the forms which are now in use; many of them are unnecessary; I may mention, in the first place, that in the Excise Department there is only one form necessary for the payment of duties; that is the document which I now produce; in the Customs Department, in paying duties on wines there are four forms or documents which a merchant's clerk is required to fill up, and which he has to pass through the Custom-house, and the various offices of the establishment.

547. The same thing being accomplished by means of one form in the Excise?—That is in relation to wine, with which the Excise has nothing to do; with respect to foreign brandy, or foreign or colonial spirits, rum and brandy for example, in the payment of duty there are five forms or documents necessary to be filled up by the merchant, and also to be passed by the Customs. *C. R. Hall*, Esq.

548. You would rather say "required" to be filled up; you do not say they are necessary?—No, not necessary, but, at present, required.

549. Some of those forms you consider unnecessary?—I consider them quite unnecessary, inasmuch as if one form is sufficient in the Department of the Excise, I see no reason why there should be more forms in the Department of the Customs; I may mention also here, that in passing these forms through the Custom-house considerable delay arises, the mode of proceeding in the Customs Department being that the clerk of the merchant has to pass round to each clerk in the Custom-house who has to do with the particular entry he is passing; he has to present the documents and deposit them; I believe that the entire operation of book-keeping in the Customs establishment is performed during the period that the clerk is passing these documents through; the consequence of that is, that there is great delay; whereas, I think it must be obvious to the Committee, that if the merchant's clerk deposited only a single document with the Customs, which document should be passed through by the Customs, and upon which, when deposited, the clerk obtained a delivery order for the goods, and if then the book-keeping, as far as the Customs Establishment is concerned, were proceeded with afterwards, there would be a great saving of delay, and great facility would be afforded to the transaction of business.

550. Has there not been considerable delay and trouble experienced in Liverpool, from the want of information as to the various Treasury minutes?—There has, from time to time.

551. How would you propose to remedy that?—The Committee may be aware that on the application of merchants for permission to perform any operation not provided for by the law, but which may fairly come within the law, and is at the discretion of the Board, application is made from time to time to the Board; and failing of success there, an application is made to the Lords of the Treasury, by whom sometimes the decision of the Board is reversed; those minutes are published at the time, and sent to the various Excise and Custom-houses throughout the kingdom; but they become an accumulated mass, and many of them are buried in obscurity, from the lapse of time; sometimes in the case of an operation which does not very frequently occur, it may be forgotten that there is a Board's order upon the subject at all; the consequence is, that the Custom-house officers not being conversant with the Board's orders, will refuse to let an operation be performed, which the Board or the Treasury have at some

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some previous time permitted. I have known that in my own experience more than once; now, what I think would be a means of preventing a recurrence of such a state of things would be, if those minutes were annually revised and promulgated to the various establishments, taking care that they are consistent with each other, they would then form a kind of annual manual of what would be permitted to be done by the Treasury, or by the consolidated Board; I think that would tend to simplify the mode of conducting business, and that it would be attended with great advantage to merchants.

552. You would have them promulgated in a form to which every person might have access?—Yes; so that they might be purchased by persons engaged in trade.

553. The interest which you represent is the wine and spirit trade?—Yes.

554. Are you of opinion that a union or consolidation of the two departments would facilitate the transaction of business generally, both as regards merchants and manufacturers, as well as your own particular trade?—I think it would be attended with very great advantage. We are more especially affected as concerns the two establishments of Customs and Excise, in regard to the article of British spirits. If you require British spirits in the course of your business, you can warehouse them with the Excise; they are then eligible to be duty paid; or if you wish them for export, you may get them transferred to the Customs, and then by the Customs they are permitted to be exported; but if they are once transferred to the Customs House, you are not then, without great trouble and difficulty, able to re-transfer them back to the Excise for the purpose of duty. The position in which the thing is at present is this,—so recently as June or July of last year, in reply to an application made by certain parties in Liverpool, to be allowed to pay the duty on British spirits which had gone into the Customs Wine House, the Board of Inland Revenue reported to the Treasury that individuals having warehoused British spirits in the Customs warehouse for exportation might, in cases of urgency, at the discretion of the collectors, be permitted to take them out for duty, and the Treasury, in consequence, gave that permission. I have a copy of their Order here, if it is necessary to produce it. Towards the latter end of last year, in the month of November, I believe, I myself received a quantity of spirits from Ireland, and was desirous that they should be warehoused either for home use or for exportation.

555. What quantity?—Not a very large quantity, some ten puncheons and twenty hogsheads, and my instructions from the distiller were to warehouse them in a particular vault of the Excise. I made an application to the Customs House at Liverpool, who had no objection to their being received, but they would be subjected to the disadvantage I have explained. I then applied to the Lords of the Treasury to be permitted to pay the duty, and I think it is important that I should read to the Committee the reply of their Lordships, because, as it appears to me, it was diametrically opposed to the order they had previously issued only so recently as June or July last. The answer to that application is this. It is signed F. Peel, and addressed to Messrs. Charlton R. Hall & Son:—"Gentlemen, in reply to your memorial of the 8th ultimo, praying that British spirits stored in Customs warehouses for exportation may be cleared for that purpose or for home consumption at the option of the owner of the spirits, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that a compliance with your request would involve an entire change in the law regulating the bonding system of this country, which has been established after mature consideration and long experience as to the necessity for the due protection of the revenue. My Lords, therefore, cannot entertain your application." That is entirely at variance with what had been done previously, and with what has been done since. The practice continues under a Minute which I have here, and which I think it is desirable that I should read to the Committee; it is dated the 21st of June 1862: "I am desired by the Lords Commissioners of Her Majesty's Treasury to transmit for your information, with reference to your report of 19th April last, the enclosed copy of a report from the Commissioners of Inland Revenue on the application of certain wine and spirit dealers in Liverpool, praying that British spirits may be warehoused in Customs warehouses for home consumption or exportation indiscriminately; and I am to state, that my Lords have signified to the Board of Inland Revenue their approval of the course which they propose to pursue in the matter, namely, to authorise the collector at Liverpool to allow, in cases of urgency and under certain restrictions, the admission of British spirits for home consumption when warehoused for exportation." That illustrates what I have stated, that the decisions at which the Board and the Treasury come are frequently at variance within a short period. The spirit dealers referred to in the month of June, when they made their application, were permitted, in cases of urgency, to obtain delivery, and, in November, when I applied for the same thing, I was told that to grant my application would involve an entire change in the law.

556. Mr. *Cardwell.*] I understand you to have said that in the month of June or July the Treasury stated by a Minute that they would allow the spirits which had been placed under the control of the Customs for export to be restored to the Excise, for the purpose of going into home consumption in cases of urgency?—Yes.

557. The second letter which you have quoted, and which was addressed to yourself, does not appear to deal with your case as being one of urgency, but would lead to the conclusion that your application was to be allowed to warehouse your spirits, so as at all times to give you the option which of the two uses you would make of them, whether you would export them or use them for home consumption; is that so?—You quite understood me; but what you have not understood is this: that the application made by the Liverpool dealers to be permitted to take into home consumption British spirits warehoused with the Customs House for the purpose of exportation was of precisely the same character as the application which my own firm made. It was for permission to be allowed to pay the duty, or rather to warehouse with the Customs, British spirits, which might be taken either for home use or for exportation indiscriminately; but the reply of the Treasury to the first application was, "No, we cannot allow this as a general rule" (that is the effect of their reply), "but in cases of urgency it may be permitted." The reply to me was,

was, "We cannot allow it at all, because to permit such a thing to be done, that is to say, to permit you to warehouse either for home use or for exportation, indiscriminately, would require an entire change of the law as affecting the bonding system."

558. Without raising at present any inference as to whether the option of treating spirits as bonded for export or home consumption would be a right and proper concession to make, I understand you to be endeavouring to establish a contradiction between the two answers?—Yes.

559. You consider that what you have stated is an instance of a contradiction?—I do.

560. The first letter, that of July, was a refusal to allow the option, coupled with the statement that cases of urgency would be treated as exceptions?—Exactly.

561. Your letter in December was a refusal as the former one was?—Yes; the former one was not an absolute refusal; that in December was absolute.

562. What remains then is, that you should show to the Committee whether you made out a case of urgency, and whether you received a reply upon it as a case of urgency?—I did not attempt to make out a case of urgency. I wished to obtain a concession of that general principle; I knew of the decision as to the case of urgency, and I wished to obtain a decision upon the general principle.

563. The Treasury in July refused to concede the general principle, but permitted the collectors to deal with cases of urgency?—Yes.

564. In December you did not make out an exceptional case, but again endeavoured to obtain a concession of the general principle?—Yes.

565. Which the Treasury again refused?—Yes, absolutely; while previously in refusing to concede the general principle, the Treasury permitted the collectors to deal with cases of urgency.

566. Where then is the contradiction between their refusal in July and their refusal in December?—The contradiction is this, that they state in their refusal in December, that it would require a change in the law to do that which they had permitted to be done in the month of July in cases of urgency.

567. That is to say, they stated in July the rule with an exception. You, knowing that, applied in December, but did not proceed upon the exception, but endeavoured to reverse the rule?—I am not aware that it is competent for the Treasury, or for any other power in this country, to set aside the law of the land, even in cases of urgency. If it would require a change in the entire law, as respects the bonding system, I do not see how they can permit cases of urgency to be dealt with.

568. Then, what you complain of is not their refusal to concede the general principle, but of their concession in exceptional cases?—No, I point out the inconsistency of the two replies, as showing the evils of having separate parties to deal with the same subject.

569. I want to know clearly what the inconsistency is. In July there was a refusal to concede the general principle, but there was the addition of exceptional cases?—Quite so.

570. In December you did not go on the exception, but you endeavoured again to obtain a concession of the general principle?—Yes.

571. Which was again refused?—Yes.

572. And that you call an inconsistency?—I do.

573. *Chairman.*] Whereas, in the month of July, the Treasury sanctioned the infringement of the law in cases of urgency; in the month of December, they would not even make that exception?—Exactly.

574. Mr. *Cardwell.*] Did you, in December, apply to them on the ground that it was a case of urgency?—No, I had no object in doing that; I wished to obtain a concession of the principle.

575. Is the Inland Revenue department in Liverpool, in your opinion, efficient, or does it, so far as regards the Excise, cripple and restrain the trade and enterprise of the port?—I have nothing to say with regard to the efficiency of the Excise department, but I have no hesitation in saying that the existence of the Excise department in connexion with the existence of the Customs department in Liverpool, does operate in that way in relation to spirits, of which I am speaking, by requiring that spirits that are to be exported, shall, before they are exported, be transferred into the Customs charge. Now, the way in which it operates is this: no one can enter into a speculation in spirits, or into a purchase of spirits, without having previously determined what he will do with them, whether he will export them or use them for home consumption; and the consequence is, that no man will enter into a large transaction, no matter what the state of the market may be; I have known many periods when men engaged largely in the wine and spirit trade, like myself, might have been purchasers of British spirits, which might have been very valuable for exportation, but there might be no export demand at the moment. What I mean is, that the price might render them desirable for exportation, should an export demand arise, if not, they would be available to use for home purposes; but having placed them under the charge of the Customs House for exportation, there is an impossibility of restoring them again for the purpose of home use; and I instance that to show that it not only cripples individuals in the trade, but that it has a tendency to interfere with the revenue, because the duty might have been paid upon those spirits.

576. What you mean is, that if you had only the Board of Customs, or one department to deal with, the law would be uniform, and these difficulties would not occur?—Yes, there are further difficulties, which I will state, with the permission of the Committee; they have reference to the economy of working the public establishments. The spirits which are first manufactured under inspection of the Excise, and which are in their charge, have to be transferred into Customs warehouses for exportation. If it be the intention of the purchaser to export them to-morrow they have to be gauged by an Excise officer; they have then to be sent to the charge of the Customs officer again, when they are again gauged. The whole operation has to be gone through a second time; a re-sampling has to take place, thereby imposing duties on two sets of officers, the one not agreeing to take the account of the other, the consequence is, that a double operation takes place, which imposes additional expense upon the Crown, and upon the merchant also, as the Committee will at once see. It imposes a vast amount of labour on the merchant and the Crown.

577. Are you of opinion that the consolidation of the two Boards would obviate all difficulty?—I am quite certain that it would do so; an instance

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stance occurred only last week in which we were occupied three days in performing an operation that could have been readily performed in one if the management of the two establishments had been under one head.

578. The Excise have warehouses of their own?—They have.

579. Are they adequate for the requirements of the port?—They are not in any way adequate; they are very inadequate to the necessity of the port.

580. Can you mention any case in which the Excise Department has been unable to receive spirits, and has been obliged to apply to the Customs?—Yes; I have a case which I would submit to the Committee: the number of vaults in which you can warehouse spirits at Liverpool is three, two of them are very inconveniently situated; at the time when the present case occurred there was only one, and probably it was in consequence of this case that some extension took place as to the number of places in which spirits could be warehoused under the Excise; I wish to explain, however, that notwithstanding that increase as to accommodation in the case of importing so small a quantity as the 10 puncheons, and 20 hogsheads, to which I have referred, at the end of last year, they were carted first to one warehouse, then to a second, and it was only at the third that they were able to take them in; the case I refer to is 100 puncheons of plain spirit imported from Scotland in July and August 1858, and for which arrangements were made with the Collector of Excise to receive them into the Excise vaults in Liverpool; when they came forward there was only room in the Excise store for 46 puncheons, the remaining 54 puncheons were therefore obliged to be sent into the Customs vaults, and which were also under the locks of the importer; of course the Committee will understand that that was contrary to the intention of the importer. Those 54 puncheons came under the rule of being declared for exportation, although they were for home use, for which they could not be taken when warehoused in the Customs vaults. About the end of October a loss had occurred upon ten puncheons in the Excise vault of 126 wet gallons. In consequence of this loss being discovered the whole were re-gauged on 2d November, when the total loss upon 45 puncheons was found to be $348\frac{70}{100}$ gallons proof. They were again re-gauged in January 1859, when delivery was required, and when a further loss had taken place, the total deficiency being 392 proof gallons. The 54 puncheons warehoused in the importers' vaults under the Customs locks, were delivered as follows: viz., 7 puncheons in September 1858, loss 7 gallons; 16 puncheons in October, loss 16 gallons; 19 puncheons in November, loss 20 gallons; 12 puncheons in December, loss 15 gallons; 54 puncheons, total loss 58 gallons. Loss on 46 puncheons in Excise vault in about four months, 392 gallons. Loss on 54 puncheons in Customs vaults in the same period, 58 gallons. I instance that not only to show that the vaults are inadequate that are provided by the Excise, but that the merchant was obliged to place a moiety of the entire quantity imported at the disadvantage of being taken for export, and, in addition, that he had not equal security to that which he possessed in his own cellar under the Customs locks.

581. Mr. *Liddell.*] To what do you attribute the excessive loss which occurred to the spirit under the charge of the Excise above that which occurred to those spirits which were under the charge of the Customs?—I have no means of knowing; they were solely in the custody of the Excise. The 100 puncheons were imported at one time, and indiscriminately a portion of them went into the Excise vaults, and another portion went into the Customs. There was no difference in the casks or in anything else.

582. Mr. *Cardwell.*] Do you mean that a fraud was committed by somebody?—I do not wish you to draw that inference, but my object in making this statement is to show that there is not as much security in the Excise vaults as there is in the Customs vaults.

583. You mean it was not a natural leakage, but that some irregular agency was the cause of the deficiency?—I mean that it is a very common complaint; I mention it only as an illustration of what commonly occurs; that excessive losses take place in Excise warehouses.

584. In other words, frauds?—I should be very sorry to use that word; as they are under the custody of the Excise collector at Liverpool, I should not like to charge him or the Excise officers with fraudulent acts.

585. Do you mean the Committee to infer that there is not that safety to the owner of spirits when they are under the lock of the Excise, as there is when they are under the lock of the Customs?—Distinctly; I wish that inference to be drawn.

586. Mr. *Hankey.*] Was the case to which you allude, of the insufficiency of the Excise warehouses, a solitary case?—I have heard complaints of the insecurity of the Excise warehouses repeatedly. I have other cases here which I could detail to the Committee.

587. You say it is a common occurrence?—Yes.

588. And have representations been made by merchants in Liverpool to London upon the subject?—I have two applications here which were made to the Board of Excise, upon which the Board granted a remission of duty, in consequence of the deficiency being unaccounted for.

589. *Chairman.*] Is there a diversity of practice in the Customs and Excise, as to the reduction of strength of spirits?—There is; the Excise will permit the reduction of the strength of spirits according to a scale. You may make them 25 over proof or 15 or 20 and so under proof. I think I have had them reduced as low as 24 under proof, but you cannot reduce spirits to intermediate, while in the Customs you are at liberty to reduce spirits to any strength you think proper, and to colour them, and so forth, which you are not permitted to do in the Excise, and which is attended with disadvantage when you want spirits for exportation.

590. Mr. *Liddell.*] Is there no process of law by which a merchant sustaining a loss, such as that which you have described, could have a remedy by action against the custodian of the vaults?—I stated to the Collector of Excise at the time, that had the spirits been in any warehousekeeper's cellar in the ordinary way, I should have claimed the value of the property, because it was under his custody, and there were no means of accounting for the loss; but the Board of Excise not only made me suffer the loss, but insisted on my paying the duty on the excessive deficiency, and it was only when I pointed out that

that in the Custom-house there was greater security than there was in the Excise, and that there was a loss of only 58 gallons in the one case, while there was a loss of nearly 400 gallons in the other, that they conceded the duty; and, therefore, although it might, perhaps, have been possible to have recovered the value of the spirits from the Crown, I did not choose to enter into a contest of that nature.

591. But it would have been competent to you by process of law to have recovered those damages from the Crown, would it not?—I think so; but I am not competent to say whether it would or would not.

592. Mr. *Cardwell.*] What I understand you to say is, that there is a notable difference between the wasting of spirits when they are warehoused under the Inland Revenue, and when they are warehoused under the Customs, to the disadvantage of the custody of the Inland Revenue?—Yes.

593. And that is not explained by any difference in the spirits themselves or in the length of time they have been in the warehouse, or in the nature of the cask; or, in short, by any of those solutions to which we might naturally resort for the purpose of explaining a difference of that kind?—Precisely.

594. Some unexplained and apparently irregular difference still remains between the custody of those two departments?—So much so, that no man will bond spirits with the Excise who can avoid it. If merchants were permitted to bond spirits so that when they are admissible for home consumption they would also be admissible for exportation, that would be a great advantage; and one advantage which I expect would result from this proposed amalgamation is, that that would take place.

595. The only difficulty which you experience is, that in dealing with British spirits you are compelled to make up your mind when you order them from the distiller whether you will have them for home consumption or for export, and that you have to place them under the custody respectively of the Customs and Excise, whereas it would be a great convenience to you to watch the market, and either keep them at home or send them abroad, as you found suited you best?—That is one difficulty; but there is another: in passing from the Excise to the Customs, you have to pass through two operations, with two sets of officers, which occasions great inconvenience and great loss of time, although the spirits are perhaps wanted to be exported the next hour or the next day.

596. If you purchase a puncheon of British brandy or British spirits, we will say, in the interior or in some inland town, and you will bring it to Liverpool, you have there to put it under the care of the Excise or Customs, as you choose; that is the course of business at present?—That is not necessary, if you intend it for exportation, because the distiller does that at his own place, where he has a bonded vault; he puts the spirits in bond there.

597. If the regulations of the Treasury permitted you to deal with British spirits as you are permitted to deal with foreign spirits, your difficulty would cease?—It would cease if we had not to do with two establishments; my objection is to having two establishments.

Veneris, 20° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. Horsfall.	Mr. W. E. Forster.
Sir. W. Hayter.	Mr. Hennessy
Sir H. Willoughby.	Mr. Cardwell.
Mr. Bagwell.	Mr. Liddell.
Mr. Hankey.	Sir S. Northcote.
Mr. Laird.	

T. B. HORSFALL, Esq., IN THE CHAIR.

ROBERT CHAPMAN, Esq., called in; and Examined.

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598. *Chairman.*] You were for many years in the Customs Departments, were you not?—Yes; I was in the Customs Department for 36 years and upwards.

599. Will you have the goodness to state when you first entered, and when you retired from that department?—I entered that department on the 16th March 1824, and retired on the 5th May 1860.

600. At the time of your superannuation, what rank did you hold in the Customs?—I was Inspector General in London.

601. How long were you Inspector General?—Twelve years, and a little more; 12 years and four months.

602. Have you ever served in any other port?—Yes; I have been at Bristol on duty, at Yarmouth, at Belfast, at Liverpool, and Hull, and I was for seven years and a half landing surveyor in Dublin.

603. The position of Inspector General of Customs in London is one of considerable importance and responsibility, is it not?—It is so considered.

604. At the time you held that office, did you come much in contact with the public?—I necessarily came in contact with the public incessantly as the head of the out-door department.

605. And of course your duty brought you very much in contact with the Board of Customs?—Very much so.

606. Do you know anything of the working of the Inland Revenue Department?—Very little; I know some of it.

607. Are you aware that the feeling of the public generally is not favourable to the present state of things in the two departments?—I do not know that; I cannot say that the feeling of the public is very decided one way or the other; I think that the public are under an impression that considerable alterations may be made in the Customs, but I cannot say very much as to the Inland Revenue.

608. Do you think, from your own experience of that, the mode of doing business in these departments, that in the Customs Departments with which you are more particularly acquainted, is satisfactory to the public?—I should say it is not quite so; I think it is capable of considerable improvement.

609. When you speak of improvements, do you speak more particularly with reference to the simplification of forms?—I think I speak more with reference to the executive branch; I think it is the wish of the public that there should be less correspondence and less memorialising of the Board of Customs, and that there should be more verbal directions through the heads of departments. With regard to forms, it is probable also that they would admit of simplification, and that the office also would admit of simplification and consolidation.

610. Do you think that such alterations may take place as would lead to a considerable saving in the cost of collection?—I think there might be a material saving, certainly.

611. Have you given any consideration to the plan which has been spoken of a good deal lately, of the consolidation of the two establishments of the Customs and the Inland Revenue?—I have given a good deal of consideration to that subject.

612. Do you think that practicable?—I should think it was decidedly so.

613. Under the two Boards there are various branches?—There are, of course.

614. Do you think that many of these branches could be consolidated with each other with advantage to the public?—I think so decidedly. I think the simplification of the Customs' tariff is such that there is very great opportunity now for the consolidation of the two departments of the Inland Revenue and the Customs.

615. And are you of opinion that that consolidation would lead to the abolition of much of the present routine?—I think it would lead to the abolition of much of the present routine; it would lead to the abolition of a certain portion of the routine I have no doubt.

616. By giving to the principals of the branches in London, and the various parts and places of collection, a larger discretionary power, would the Board or chief management be relieved of much trouble or labour?—I think so; I think that is the way to effect an improvement, and it would be attended, I think, with a saving of expense, and also with considerable facilities for the dispatch of business.

617. It would lead probably to the consolidation of the secretaries' branches?—I should say it would, as a matter of course.

618. Am I correct in assuming that the accountants' business of the two departments is now divided into four branches: the comptroller general's department in the Customs, and three accountants,

accountants, with their several branches in the Inland Revenue?—I only know the machinery of the Inland Revenue from reading the evidence which was taken before this Committee last Session, except that I have an indistinct and general knowledge of it; there could be no difficulty in the consolidation of the accountants in the very nature of things; their duties are the same, that is exercising a control and check over the receipt of revenue, and therefore there would be no necessity for two assistants, or for more than one accountant's office.

619. Do you think it desirable to have the legal business of the revenue conducted in one consolidated branch?—Yes, I certainly do.

620. That would lead to a similarity of action and decision, would it not?—If the law of the Customs was somewhat modified it would; but I think that the laws of the Customs and Excise, in regard to the judicial part of their functions, are somewhat different: the Excise Commissioners have judicial and magisterial duties; the Customs Commissioners have not; but our proceedings in the Customs are partly before the magistrates, who perform, as regards the Customs Revenue, much of that judicial work which is done by the Commissioners of Inland Revenue; as regards the proceedings in Courts of Law, of course they are essentially the same in both establishments.

621. Do you think that the present mode of conducting the legal business is satisfactory with reference to the interests either of the Crown or of the public?—I should say that it was, in a general sense. The proceedings before magistrates are open to the public, and the proceedings in the courts of law are, of course, also open to the public.

622. Are you of opinion that it would be to the interest of the Crown if the solicitors' departments were consolidated?—I think it might be; it would very much depend on the competency of the gentlemen filling the office of solicitors to the Crown.

623. Supposing you had an efficient solicitor, are you of opinion that he might, with advantage, have the general superintendence of the two departments?—I should think, now that the work of the Customs is so much simplified, there can be no doubt that the same legal officer could carry on the legal business of both departments.

624. Do you happen to know anything, from your experience, of the Examiner's branch in London?—I know something of it; I know something of the general principles upon which it works.

625. It is a very expensive branch, is it not?—Very much so.

626. Is it, in your opinion, a very useful department?—It is very useful at present, because it performs a very important class of duties, but I think it is probably capable of consolidation with other offices.

627. Will you have the goodness to state to the Committee the nature of the duties which are performed by the Examiner's Branch?—In the first place, the examiner receives daily the bills of entry, that is to say, the documents on which the duties are to be paid, and it is his duty, or the duty of his clerks, to cast up the amount of duties received, and to see that the proper duty has been charged; that is an important part of his duty; it is a duty which was formerly done by the comptroller at the outports; then, I believe, he raises the credit account to the respective outports for the monies received, or rather I should say, he raises a charge against them, and forwards that to the Comptroller-general; the Comptroller-general sees that the amount of duty which the Examiner certifies has been received from the outports is brought to account in the Bank of England; that is one part of his duty; another is to check all payments for drawback, and for what we call "over entries;" that is, when the merchant has paid too much duty, it is returned by a certain instrument, and it is his duty to see that the amount which is returned is correct, and for that purpose he is furnished with the warrants of entry and all the particulars; another branch of his duty is to make out the statistics of imports and exports both with regard to goods subject to Customs duties and goods free of the duties of the Customs, and British goods exported; that is an expensive and a very laborious part of his duty; but as to the utility of it, there are different opinions, because it is known to all practical men that accounts upon which the statistics of free goods imported and British goods exported are based, are not sound. They are fallacious to a certain extent, and therefore it may be a matter of opinion whether the Government are well advised in printing *in extenso* accounts which probably are not correct.

628. You think that that office is an expensive one, and that, so far as regards the statistics prepared, you cannot depend upon them?—I think the statistics for free goods are not to be depended on, but the statistics for goods on which there is a Customs duty are certainly correct to a nicety. I may perhaps go on and explain myself a little further. It appears to me that, if the statistics of free goods imported, and British manufactured goods exported were given up, the Examiner's office could then be consolidated with that of the Inspector General of Imports and Exports, and with that of the Comptroller General, whereby a great saving might be effected.

629. And by that means you would get rid of very much unnecessary routine?—We should get rid of a great amount of routine, and a great deal of what I must call unsatisfactory routine as regards the free goods.

630. Are you acquainted with the nature of the duties that are discharged by the long-room branch?—Yes.

631. Will you have the goodness to state to the Committee what those duties are?—The business of the long-room is to receive reports of cargoes on arrival from foreign ports. Then their duty is to receive the merchants' entries, either for goods to be warehoused, or goods that are duty paid as they come out of the ship; that is, to receive all entries. Their duty is further to see that the money paid into the Treasury, or into the Receiver General's office in the Customs is sufficient to cover the duty expressed in the warrant; that is, in other words, to see that the proper amount of duty has been paid.

632. Can you define to the Committee what are the duties of the Receiver General?—I believe I can. The duties of the Receiver General are to act as a sort of banker to the Customs. In the first instance, his clerks receive all monies which are paid for duties for the Customs in London; he has to see that proper custody is kept of the money, and that it is delivered to the clerk of the Bank of England twice a day, who comes for it; then it is his duty to pay all claims upon the Customs, such as drawbacks on goods exported, and over entries and certificates when excessive duty has been paid; and of course it is his

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his duty to pay salaries to all the persons employed in the Customs; and, as regards the outports, to receive all monies or remittances that are sent to him, and to see that they are properly brought to account in the Bank of England ultimately.

633. Could not that be equally well done under the supervision of the collector?—It is done to a great extent in the outports, and it could unquestionably be done in London, under the supervision of the collector.

634. It would dispense with the office of Receiver General, would it not?—Yes.

635. Are you of opinion that there are any other branches in which the principle of consolidation could be carried out with advantage to the public?—Assuming it to be thought expedient to give up the statistics as to free goods imported, and British goods exported, there is no doubt that the Examiner's office could be merged into the offices of the Comptroller General and Inspector General of imports and exports.

636. With regard to the operation of the two departments, and the different modes of doing business, do you not think it rather troublesome and vexatious to those parties who have to transact business with each, and that they could be efficiently managed by one?—I think that trouble might be saved, certainly, as regards some parts of the revenue process, by a consolidation of the two departments of Customs and Inland Revenue.

637. It is rather a difficult thing for one person to be possessed of all the knowledge necessary with regard to the forms of the two departments, is it not?—Of course, it would be very difficult for one person to get a thorough knowledge of all the forms; but then there is this to be observed, that individual merchants are seldom concerned in any forms beyond those which affect their own business, and that, I apprehend, is not a work of any great labour or intricacy; but I may observe that, in my opinion, no one merchant or person would know all the forms in use, either in the Customs or Inland Revenue departments. Merchants only concern themselves with what affects their own business.

638. In the greater number of outports, are there collectors of Customs, inspectors of taxes, collectors of the Inland Revenue, and stamp distributors; are you of opinion that the whole of those could be consolidated under one chief or principal officer?—I have no doubt that they could, in most of the outports.

639. And do you think that that could be done so as to be satisfactory to the public?—Yes, I have no doubt of it. With regard to Liverpool, there might be special regulations required in consequence of the extent of the trade there; and the same observation would apply to London. That, however, is not an outport. In the outports, I may say, that, in my opinion, it would be practicable, but in Liverpool there might be special regulations required.

640. If this could be satisfactorily carried out, have you any doubt that it would lead to much economy?—I think it would.

641. And would it lead also to an increased simplicity in the transaction of the public business?—It would, to some extent.

642. Have you much knowledge of the port of Dublin?—A great deal, of course, from my long residence there.

643. The whole of the Revenue departments, including the Customs, the Excise, and the Stamps and Taxes are concentrated in the Custom House, are they not?—They are so.

644. In the building?—Yes.

645. That being the case, do you not think that their consolidation could be easily effected under one collector or chief officer?—I should say it could, decidedly.

646. At present, the staff employed there by the Inland Revenue department is both numerous and expensive, but, by the proposed arrangement, do you not think that the work could be equally well done, and at a much less expense?—My opinion is, that, by consolidation, there would be a considerable saving of expense.

647. You are of opinion, that, for the interests of all, a consolidation of the two departments should take place?—I decidedly think it should.

648. And do you think that it would be attended with beneficial results?—I think it would. Perhaps I may observe to the Committee that when I was first in the Customs the receipt of the import duties was about equally divided between the Customs and the Excise. The Excise up to the 5th of July 1825 received as much duty on foreign produce as the Customs, or thereabouts. There was an Excise establishment at every port distinct from the Customs, and the Excise branch at that time received very large duties, amounting to 10,000,000 *l.* per annum. They had the exclusive duty on all tobacco imported; they received duty on coffee, tea, pepper, and cocoa. They had joint duties with the Customs on all wines and spirits; and they also had duties on two or three minor articles, glass, beer and ale, cider and perry, stone bottles, mead and vinegar. I have drawn up from the Report of the Commissioners of Enquiry into the Customs and Excise Revenue in 1824, a copy of the Appendix, which I will hand in if the Committee will allow me.

649. Was it formerly the practice for one collector to receive Customs and Excise duties?—Never to my knowledge in England.

650. In Dublin?—Not in my time, but it is very likely it was so before the Irish Board was abolished; that I cannot say, but I think I have understood that that was the case.

651. Sir *William Hayter.*] I understood you to say that you have had very little experience in the Inland Revenue Department?—I have not had a great deal of experience in it, but I have had some. During my residence in Dublin I may say that I was in frequent communication with the Inland Revenue Department, and from my communications with them, and from the officers of Excise, my knowledge is derived.

652. I understood you to say in the earlier part of your examination that you had not had any great experience in the Inland Revenue, and that therefore you would not venture to say whether, in your opinion, it was desirable or not that there should be a general amalgamation of the Inland Revenue and the Customs?—I think I did not say that I would not venture to say it was desirable that there should be a general consolidation of the Inland Revenue and Customs; I said that I had not any great knowledge of the details of the Inland Revenue.

653. Are the Committee to understand you to say that from your knowledge of the Customs and of the Inland Revenue you think it desirable that there should be a general consolidation of both?—That is my opinion.

654. In saying that in your opinion there should be a general consolidation of both, do you mean

mean that the officers of the different departments should be all formed into one; that the Inspector General of Revenue should become a Comptroller of Customs, and that the Comptroller of Customs should become Inspector of Inland Revenue; or did you mean that there should be only one Board? In fact, what do you mean b consolidation?—Something like what has already taken place in the Excise stamps and taxes, legacy duties, and other functions performed by the present Inland Revenue Board.

655. Does your experience lead you to a knowledge of the fact that that consolidation has been in reality carried out as a consolidation?—I think it has to a certain extent.

656. Are not the departments to which you have referred, the stamps and taxes, the Excise and legacy duties, all conducted in distinct departments under one Board?—They appear to be so, or to be separated to a considerable extent.

657. They appear to be so?—To a considerable extent.

658. Do you know of any instance in which they are not?—I am not sufficiently conversant with the *modus operandi* in the Inland Revenue at present to be able to give a decided answer to that question.

659. What do you mean by a consolidation of the Customs and Inland Revenue? Do you mean first of all, that they are to be at the same place?—Of course the Board must sit together in the same place.

660. Do you think it would be convenient, and that it would be to the public interest that, I will say, the legacy duty and succession duty office should be at the water side?—No, I would not say that. I do not propose it.

661. The Comptroller of legacy and succession duty?—I am not aware of any inconvenience that would result from having it at the Custom House in Thames Street, but I did not suggest that.

662. It has been stated by the Comptroller of the legacy and succession duties in his evidence, that great inconvenience would result from it, inasmuch as being an entirely legal matter, it is absolutely necessary that he should be in constant communication with the Courts of Law which are at a great distance from the water side. He was asked this question (2199), "Your duties are more of a legal than of a financial character, are they not?" And his answer was "Yes, they are entirely of a legal character." Then he was asked this question (2201) "Is it therefore of importance to you that you should be near the other legal departments and Inns of Court?" and his answer was "Yes, it is very important to the public that my office should be somewhere between Lincoln's Inn and Westminster, where the Courts of Law sit:" knowing that to be the opinion of the Comptroller General of the legacy and succession duty, would that influence you at all, or create any doubt in your mind as to the impression you have stated?—I think it would be more convenient, probably, to the public that the office of the legacy duty should be at Somerset House, than if it were at the Customs House, but that, I conceive, is a question of degree. I do not suggest the removal of it to the Custom House.

663. But that degree may be very important?—It may; but the facilities of communication are now so great that I think very little inconvenience would result from people having to go to the Custom House.

664. I presume, it is absolutely necessary that the Customs should be at the water side?—A large portion of it must be there, necessarily.

665. Is it not necessary for the public convenience, that where a large portion is, the rest should be, if possible?—It would be, I think, more convenient of the two, but not to any great extent.

666. You think that the Customs might be, some at Westminster, some at Rotherhithe, and some where they now are; that they should be at various places?—I think that the Board of Customs must sit at Somerset House; but one, or occasionally perhaps a second, Commissioner would have, on certain days, to sit at the Custom House.

667. And you think that no inconvenience would result from the vibration between Somerset House and the Custom House?—I think that very little more inconvenience would result from it than now exists in the vibration between the Customs House and the Treasury; I think it would be about the same.

668. Does anybody communicate with the Treasury in respect of the Customs, except the Chief Commissioner?—There is a constant communication, and messengers go at certain times every day between the Custom House and the Treasury.

669. But messengers merely carry letters?—They carry those communications which are requisite; my opinion presumes that much simplification will take place.

670. You have not quite answered my original question, which was, what do you mean by consolidation?—I mean that the two departments, or that the whole of the departments, should be put under the authority of one consolidated Board.

671. That the Customs and Excise, and the whole of the Inland Revenue, in fact, should have one consolidated Board?—I think so.

672. With a president, and a vice-president, and with secretaries, as now?—It would be necessary to have a chairman, a deputy chairman, and the requisite secretaries; and with regard to the principal officers, that would be a matter for arrangement by the Board.

673. Then I infer that your notion of consolidation is, that two Boards should sit in one place, instead of sitting in two?—Yes, and my idea embraces a great deal more than that; it embraces the notion that, by a simplification of the functions of the officers, and by delegating much greater authority to the principals of each department, much of the written communication which now passes between the public and the Board of Customs, and particular officers of the Board of Customs, would be saved.

674. You think that there is such an intercommunication between the two that both could be conveniently situated in the same building?—I think that to a great extent they might.

675. You think that, if they were in the same building, they could be conveniently administered by one Board?—I think it would tend to convenience generally.

676. Have you had some experience in Liverpool?—Yes.

677. The Inland Revenue, the Customs, and the Post Office are all in one building there, are they not?—Yes, I believe they are.

678. They are all in one building except the Stamps?—Yes.

679. Do you think that they could all be conveniently superintended by one Board?—I do not say that in my opinion the Post Office could

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conveniently be consolidated with the Customs, Excise, and Stamps.

680. The Post Office is nothing but a collector of revenue, is it?—It is a great deal more than that; I consider that the functions of the Post Office are very different from the functions of the collector of Customs.

681. I understood you to say (perhaps I misunderstood you) that you did not so much advise or suggest the consolidation of the two Boards as the union of two departments, and I understood you to instance the legal department?—Yes; I said distinctly that I recommended the consolidation of the two Boards, and that the effect of that would be to lead to the consolidation of the different departments, and also the secretary's office.

682. I understood you to say that the separate parts might be consolidated, though they generally could not?—I hope I never said anything of the kind.

683. Are you sufficiently acquainted with the different duties performed by the Solicitor of Inland Revenue, and the duties performed by the Solicitor of Customs, to be able to say that they could be conveniently united together?—I should say they could; I think I have such a general knowledge of them as enables me to form an opinion upon the subject.

684. You speak only from a general knowledge?—Of course.

685. Without any specific knowledge as to their precise duties?—I have not been in the legal department at all, but I conceive that the duties of each must be of a cognate character.

686. You have been asked as to the Examiner's Office; I understood you to say, that with respect to the Examiner's Office, if the question of statistics were eliminated, the office might be united to that of the Comptroller General and the Inspector of Imports and Exports?—That is my opinion.

687. Therefore, it would seem that the only material duty which they perform is the collection of statistics?—No; they perform more duty than that, a great deal. If you will have my answer read, you will see that I have stated a great deal more than that.

688. Is it not of material importance that the Examiner's Office should be entirely independent of the Comptroller General and the Accountant?—I do not think it is of importance.

689. It is a check, is it not?—I do not know that it is a check.

690. Does not the Audit Office take the statements which are made to it by the Examiner's Office?—No, I think not; I believe they all go from the Comptroller General.

691. Supposing the fact to be that the Audit Office do take the accounts from the Examiner's Office, and by that means audit the accounts of the Customs; are there other duties performed by the Examiner's Office except the duty of taking statistics?—I have stated at length, as you will see, if you will permit me to refer to my answer, what the duties of the Examiner are.

692. Does not the Audit Office accept the certificate of the Examiner's as a sufficient check on the receipt side of the Comptroller General's account?—That I cannot say.

693. But if the audit does do so, or if the Examiner's Office performs the duty actually, you are not at present cognisant?—I am not cognisant of that fact.

694. You have stated I believe what duties are performed by the clerks in the long room?—Yes.

695. Did you state all the duties that they perform?—I stated all that occurred to me as being material.

696. Do they undertake the registry of Shipping in the long room?—That is done I think under the collector's supervision, but I think it is a distinct office; I am not quite sure that it is done in the long room now; formerly it was a distinct office, but that was abolished, and then it was put under the collector; the clerk may perhaps sit in the long room, but I should not say that it was part of the long-room business.

697. Where are the light dues received?—All the light dues I know of are paid in the long room, except the Dover Harbour dues.

698. The receipt then of the light dues is an additional duty performed in the long room beyond those which you have previously mentioned?—Certainly.

699. Is the clearing of shipping inwards and outwards done in the long room?—Yes; the final operation, outwards; the clearing inwards is not done in the long room, but the clearing outwards is, the final operation; it is simply this, that the captain of the vessel, with his documents in his hand, goes and declares that his voyage is so and so.

700. That duty is performed in the long room?—Yes, but it is a mere matter of form.

701. But still it takes some time, does it not?—Very trifling.

702. Where is the repayment of over entries made?—I conceive it must be made in the Receiver General's Office.

703. Is it calculated in the long room?—It is, I believe, calculated in the long room. The mere money is paid in the Treasury, but the calculation takes place in the long room, and is checked by the examiner.

704. These several cases which I have mentioned are additional duties beyond those which you have previously spoken of as duties performed by the clerks in the long room?—Yes.

705. Is there anything connected with the coasting trade done and performed in the long room?—I do not know that there is. The coasting trade is now almost entirely exempted from Customs supervision.

706. *Chairman.*] How long is it since you left the service?—I left the service on the 5th May 1860, about two years ago.

707. Since then of course considerable changes have taken place?—There have been considerable changes I have no doubt.

708. Sir *W. Hayter.*] During the time you were there continual changes and improvements took place, did they not?—There were considerable changes and great improvements, no doubt.

709. Were you there at the time when the duties of the office of the Custom House were divided geographically?—Yes.

710. I think they were divided into northern ports, western ports, and Scotch and Irish ports?—Yes.

711. Has not the whole of that system been altered?—Entirely.

712. And the business re-arranged with a view I may say to analogy?—It has.

713. Is not that a great improvement?—It is a simplification, and it is some improvement no doubt, but I must observe that if the duties of the Customs had continued as they were 20 or 30 years

years ago, I doubt very much whether it would have been an improvement to abolish the northern ports, and the western ports, and the plantations.

714. Improvements have taken place according to the duties to be performed?—Yes.

715. And have you found those improvements to take place relatively to the duties to be performed?—Yes, to a great extent, but in my idea they might have been carried further.

716. Did you ever make any suggestion to the Board with regard to improvements?—Yes, I made one suggestion which I considered to be a very important one, to the Chairman in 1852, I believe, with reference more particularly to the out-ports. I recommended that the entire system as to the out-ports should be altered. I recommended that instead of having a collector and comptroller, both of whom were long-room men, and both of whom were accountants, or I may say in-door clerks, there should be at each of the principal ports one of those officers, who should be a London landing officer, not under the rank of landing surveyor; and I recommended that he should take the supervision of the out-door officers at each out-port; and I recommended also that the salaries of the two as they then stood (the collector and the comptroller), and the percentage paid for the collection of light dues, should be put into one fund, and that it should be equally divided between the two.

717-18. I believe there do not exist in the ports collectors and comptrollers?—The comptrollers are abolished.

719. Throughout the country?—Yes.

720. By means of that abolition a great improvement was effected, and a great number of officers were got rid of, were there not?—I should say that the tariff of 1860 has made a very material change in the Customs, but before 1860 I should have preferred letting the comptroller remain, and making him an efficient out-door officer.

721. But since we have now passed 1860, and are in the year 1863, the improvements which have been made have been adapted to the exigencies of the department?—I believe they have, to some extent.

722. I think you stated just now that the principal Custom-house officer at Liverpool could discharge the duty of the principal Inland Revenue officer there?—I presume you mean that the collector of Liverpool could receive both revenues.

723. I mean that he could not merely receive the money, but discharge all the duties, if there are any?—I do not understand your question; if you will have the goodness to put it in a way I can comprehend, I shall be very happy to answer it.

724. What is the principal officer in Liverpool in the Inland Revenue?—I presume, of course, that the collector is the head officer.

725. And what is the principal officer of the Customs?—The Collector of Customs.

726. I understood you to say that the Collector of Customs, you thought could, supposing there to be a consolidation of the offices, conveniently and effectively discharge the duties of Collector of the Inland Revenue?—I said that, in my opinion, generally speaking one person at the out-ports could do both duties.

727. But you said that as regards Liverpool there might be special regulations necessary, on account of the extent of the business, and you said that the same observation applied to London?—Yes.

728. *Chairman.*] Are you acquainted personally with the collector at Liverpool?—Very well; I may observe that my opinion is founded on very considerable observation, and on this, that up to the 5th of July 1825, the collector at Liverpool and at all the ports, collected a vast amount of duty on foreign imports which are now collected by the Customs, and also the Excise Duties in a district.

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729. Sir *William Hayter.*] You say he collected the Excise duties; had he anything to do but to receive the money?—I know that the collector of Excise does very little more than receive money.

730. Will you allow me to call your attention to a statement made with regard to the duty of the collector at Liverpool by the Chief Commissioner of the Inland Revenue; he is asked this question (319) "When he is in Liverpool is he obliged to be absent from the Docks, or must he be present? Has he to inspect the tobacco manufactories?" and his answer is "No; not unless he is desired by the Board on any particular occasion. He has a certain number of officers under him; he has four supervisors, and 30 officers to superintend. There are 595 persons from whom he receives duties, and 15,241 persons to whom he grants licences in his district, which is not confined to Liverpool, and he has passing through his hands 636,780 *l.* in a year." And then a question was put to him, "Do you apprehend that the duties that he does discharge would incapacitate him from performing any additional duties that might be thrown upon him?" And the answer is, "I apprehend that it would be impossible to impose additional duties on the collector at Liverpool, connected with any out-door business in the Customs." Having heard that as the opinion of the Chief Commissioner of Inland Revenue, are you led to entertain any doubt with regard to the propriety of consolidating those two departments?—I do entertain a doubt as to that making against amalgamation, and I will state that if the gentleman did all the duties himself that you have recapitulated, he must certainly be a wonderful man; but considering that he has a great number of clerks and officers to assist him, I think he would be found, if the thing was explained fully, to have very material assistance in the performance of those duties.

731. I wish to know whether your mind is perfectly made up with regard to consolidation in all branches of these two departments, and that you are so well acquainted with the duties discharged by the officers of both departments that you can venture to say that public economy and efficiency would be obtained from their amalgamation?—I have already stated twice, that I think as regards Liverpool, probably special regulations would be requisite, and therefore my observation as to consolidation at ports never applied to Liverpool or London.

732. Take, for instance, the Port of Gloucester, as to which the Chief Commissioner of Inland Revenue, when asked a question with reference to the consolidation of the Customs and Inland Revenue, said, "Take, for example, Gloucester; the Gloucester collection is 206 miles in extent, and the collector is out 140 days in the year; and those 140 days he would not be at Gloucester to receive Customs duties. He has his clerks with him; he has 17 places to receive duties at; he has 874 persons to receive duties from; 642 licenses to grant during a year; and 179,647 *l.*

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to collect." Then he is asked, "Do you see, on the other hand, any inconvenience that is likely to arise from having two sets of masters, the Customs Commissioners and the Inland Revenue Commissioners." And he says, "I think it would be very inconvenient to have a man placed under two Boards, we should be desiring our collector to go and do certain things when the Customs would be requiring his services upon their duties; that inconvenience would undoubtedly attend it." And then he goes on to say that in his opinion it is quite impossible that the two duties could be amalgamated?—I think that the fact of the officer having these duties to perform renders amalgamation absolutely necessary. The same officer could not serve two distinct Boards.

733. Do you know what the duties of these inferior officers are? Do you know whether they keep diaries in the Inland Revenue?—They keep journals, I believe; they may be called diaries.

734. Then another question was asked of the same Chief Commissioner as to whether it would not be possible for the collector of Inland Revenue to do the duty of the Customs at Liverpool; he was asked "But do you think that your collector at Liverpool could perform the duties of the Customs at Liverpool?" and the answer is, "Not in addition to the duties he has to perform for the Excise." Thenhe is asked, "Do you mean that physically he could not do it, or that he would not be intellectually able to do it?" and the answer is, "Physicially speaking, I apprehend he could not do it at Liverpool. As to intellectually, I do not know what the Custom House Collector has to do; but I know that he could not collect our Excise duties at Liverpool." I have read these statements to you, which are statements that have been made by an officer of the Inland Revenue, with respect to the inconvenience that would result from the consolidation of the Inland Revenue and Customs, and now I ask whether having regard to those questions and that evidence, you have any inclination to pause in the opinion which you express with regard to the consolidation of the two departments?—My opinion certainly is that the proposed consolidation is both practicable and expedient. I know that the collectors of Excise received both port duties and district duties; the same person did that up to the 5th of July 1825; he would then of course leave his office, I presume, at the Custom House, and go his district; I know that he did so to a great extent, for it is so stated under the hand of the Accountant General of the Excise, and I believe that he could do it now.

735. That, if you will allow me to say so, is not an answer to my question; my question is, whether you are inclined to pause at all in the opinion you pronounce?—No, I still think the same.

736. Mr. *Hankey.*] I gather from the opinions you have expressed that you think both public advantage and economy would be promoted by the consolidation of the Inland Revenue, with the Customs department throughout Great Britain and Ireland?—I think it would with some regulations probably as regards London and Liverpool.

737. And you consider that your experience for many years in the Customs and also with the out-ports qualifies you to form a competent opinion upon the subject?—I think it does.

738. Mr. *W. Forster.*] I understand you to give your opinion, that amalgamation might be easily effected, very much on the belief that the statistical information of free goods is not to be depended upon?—That applies simply to one office in the Customs; it does not apply to the consolidation of the two departments *in extenso.*

739. But with regard to that opinion, do you say that the statistics which are so obtained, are altogether useless?—I think they are not altogether useless, they form some sort of indefinite guide.

740. And if the Customs had no longer the duty of obtaining them, the country would be left without any guide at all?—It would, as regards those free goods, which are imported and exported.

741. Mr. *Liddell.*] You say that these statistics are incorrect, is there any particular reason in the mind of a merchant for withholding correct information?—No, it is more this; that it is very difficult for a merchant who ships goods to get correct information; his work is done generally by a clerk, and probably a junior clerk; we get the quantity from the merchant, and the clerk gives imperfect information, either from insufficient knowledge, or from want of care.

742. But in a national point of view, it is very important, is it not, that this information should be correct?—Yes.

743. Does any mode suggest itself to your mind, by which more correct returns might be obtained?—No, it does not, except that as regards foreign free goods imported it could be done, if you were to weigh all cotton, hemp, and flax, &c., that come into the Customs. If you would go to that expense, you could do it to a nicety.

744. Of course, such a mode would be attended with very great expense and delay?—Yes; and as regards British goods exported, I do not think you could get it done correctly by any means.

745. You have alluded to over-entries, the checking and superintending of those over-entries is conducted in the long room; am I correct in supposing that there is an excess of charges for Customs, which excess is refunded to the merchant on a representation being made by him?—Precisely.

746. How does that excess of charge arise?—It is not an excess of charge; the merchant pays too much.

747. Does not that excess of charge arise from the merchant furnishing incorrect returns?—Certainly, from his stating an incorrect quantity in his entry.

748. Ought not the onus of inconvenience attending that, to rest upon the merchant?—There is very little onus, I apprehend; the repayment is due to him, and he does not complain; he is willing to get it, when it can be conveniently refunded.

749. Still it involves a very great amount of business in the long room, does it not, which might be avoided?—It involves clerical labour, no doubt.

750. If care were taken to furnish correct returns, that labour would be avoided?—It would.

751. Mr. *Cardwell.*] Do I rightly understand you to say that, in recommending consolidation, you foresee inconvenience if the servants in an out-port should be subject to the control of two separate Boards in London?—I do not see how that could be, because the consolidation implies an amalgamation of the two Boards as the first step.

752. Your advice is given to the Committee upon the supposition that the Boards themselves would

would be amalgamated?—Undoubtedly the same officer could not serve two distinct Boards.

753. Then, we may understand that it is an essential preliminary condition to your giving this advice to the Committee, that you should be allowed to advise consolidation of the Boards themselves?—Most undoubtedly.

754. And, if that be not adopted, you would see objections to amalgamation in the outports?—It would be impracticable to do anything unless the Boards were first amalgamated.

755. So that the amalgamation of the Boards is the corner stone of your advice?—It is the very first step to it.

756. With regard to the two great ports of Liverpool and London, I understand you to say that special regulations would be requisite?—I think they would.

757. By which I understand you to mean that, from the magnitude of the duties, which are now conducted by the two departments, a separation of the subordinate officers of those two departments would still be requisite?—I think that special regulations would be requisite, but no one can tell what they would be. For instance, I have my opinion upon this: the Customs duties are now so distinct from what they were 30 years ago, that the department is scarcely the same; they are now simplified to 22 heads instead of 556, and on those 22 heads there is scarcely room for any doubt or dispute; sugar is the single article left on which there can be any dispute.

758. The great improvements which have been made within the last 22 years, in the regulation of the import duties has opened the way, has it not, for a great improvement in the Customs?—Yes.

759. And has advantage been taken of the opportunity, by the Commissioners themselves, to modify and improve their practice?—No doubt it has, to a very considerable extent.

760. I understand you to say that, in great ports like Liverpool and London, supposing the whole were administered under one Board, there would still be great subdivision of the duties on account of the magnitude of the business?—Yes, special regulations, I would prefer to call them; it would require investigation.

761. Special regulations having for their object the division of labour between different classes of officers, where the labour was very great?—I think the object in view should be the consolidation of labour, or the union of labour; but it would require special consideration and arrangement.

762. Suppose, for instance, the collection of the income tax, the collection of the assessed taxes, the levying the duty on malt, and the collection of the import duty were all superintended by a single Board in London, would you, in a great port like Liverpool, make a division of labour between the persons who discharged those several duties?—I think that the officers who now perform what is done by the officers of Inland Revenue could easily collect the Income-tax, but they might not necessarily be efficient and available to do what is now done by the Customs officers.

763. The income-tax and the assessed taxes being now under the same Board, that of the Inland Revenue, there is an opportunity of effecting any consolidation that may be found convenient in that respect, is there not?—I think it very possible that the Inland Revenue could collect the Inland taxes; but my impression is that they do not do so now.

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764. Whether they do or do not, they are under the management of the same Board in London, are they not?—Yes.

765. Therefore, that part of the case is beside our present question of the amalgamation of the Inland Revenue and the Customs?—I conceive so.

766. But in a great port like Liverpool or London, would you propose that the same individual officers should be employed on duties so different as those of collecting the Income-tax and assessed taxes, imposing the duty on malt, and receiving import duties?—I think that the money might be received by one collector, with his assistants, who are numerous. The charging of duties on malt, and the charging and the delivery of charges of the income-tax and assessed taxes, and so on, I think could be done by one set of officers.

767. But if I understand you rightly, the object of these special regulations in the larger ports would be to divide these duties, and to entrust them to a separate administration?—I do not go to that extent by any means; I think it would require consideration, and a very considerable amount of consideration, in the Port of London and in the Port of Liverpool, but I should prefer to call the regulations which I think necessary, special regulations. The effect of those special regulations would of course be to consolidate and unite the labour of all the officers of all departments.

768. I understood you to say, that in the smaller ports where the duties are less, the same individuals would be competent to discharge those various duties?—I believe they would.

769. But that in the larger ports of Liverpool and London, it would be necessary to have special regulations which would have an opposite effect?—I did not say they would have an opposite effect, I think that to a great extent they would have the same effect; they would work to the same end, that is consolidation; but I did not say the same officers would do the same thing in extenso in Liverpool that they would do at Hull or at Grimsby.

770. What I want to have correctly on the note is, whether you consider that this fusion of these respective duties which could take place you say in smaller ports could take place in Liverpool and in London?—To some extent, but not in extenso; they could at the other ports in extenso, but in London they could only take place to a certain extent.

771. I understood you to say that the income tax, the assessed taxes, and the malt duty might be promiscuously entrusted to officers in all the ports except Liverpool and London?—I think they could be done by one set of officers in all the ports of the United Kingdom.

772. With advantage to the efficiency of the service?—Yes, and with economy also.

773. Do you think that a person, whose training had been in the superintendence of the income tax and assessed taxes, would be peculiarly qualified to deal with import duties?—Undoubtedly he would; the import duties are extremely simple, anybody may deal with them now with a very little tuition; the training in the Excise, and in the other tax offices, would qualify them for import duty work.

774. And do you think that *vice versâ* the training for the import work would qualify him for

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for the duties of the Excise and other tax offices? —I have no doubt they would. For instance, an import gauger in the Customs would be able at once without any tuition to charge the duty on British spirits.

775. Are there any other articles besides spirits and beer in which the duties of the two departments practically meet? — The Excise duties so called, are, properly, duties simply upon malt and spirits. I do not know that there are any others in particular at present.

776. Except spirits and beer, would the merchant derive any particular advantage from a union of the different duties in a single hand?—I think he would. I think it would be convenient, and that it would be attended with despatch.

777. In what respect would it be attended with convenience and despatch except in the articles of beer and spirits?—Simply that they would be under one department instead of being under two, and the officers would, I think, be more *au fait* than they are now at their work, and there would then probably in some instances be less distance to go. At present there is an Excise office and a Customs office.

778-9. But what articles except beer and spirits are now under two departments?—None.

780. Therefore the person who has to pay the duties has only to deal with the Inland Revenue? —In these cases; but if a merchant imported foreign spirits, and dealt also in British spirits, he would have at present to deal with two departments.

781. Is there any other article besides spirits with reference to which that would be the case? —I do not recollect that there are any articles of commerce which have much connexion between the Customs and Excise but spirits and beer.

782. Then, except as to those articles, the inconvenience of having to deal with two departments with reference to one set of transactions does not apply?—One, I have no doubt, would be economy. Now, at the present time, at the outports in England, the Customs officers are frequently unemployed for a considerable period; ships come in on account of changes in the wind and so on, and they will be sometimes unoccupied as regards Customs' duties for weeks, and in that case those officers would be available, no doubt, for other work.

783. Have you ever turned your attention to the whole amount of saving that you think might possibly be effected by the proposed consolidation? —No; I have never made any estimate of that.

784. Do you think it would be considerable?— I have no doubt it would.

785. Do you think you could at all give us an idea of the number of officers in the Inland Revenue Department who might be put an end to and their salaries saved if this amalgamation were effected?—I could not answer that question correctly; I think the statistics as to free goods exported and imported might be given up by the Customs, and the office of Examiner could be merged into that of the Comptroller-general of Customs and into the office of Inspector-general of Imports and Exports.

786. The abolition of statistics would effect an economy, would it not, quite irrespective of any amalgamation of the two Boards?—Yes; I think that in page 72 of the evidence taken before the Committee of last Session, it is stated by Sir Thomas Fremantle, that in London 166 persons, at an expense of 27,535*l.* a year, are employed on statistics alone. Now a considerable portion of that might be saved. It would not be all saved, because some of those statistics would still be compiled. Those statistics respecting goods on which there is a duty might be compiled quite as easily by the Inspector General of Imports and Exports as by the Examiner, and that would lead to the abolition of the Examiner's office, and to a reduction on the number of the clerks employed in it.

787. The saving which you now recommend is entirely within the Customs Department?—Yes.

788. But it might be effected, therefore, if it should be thought desirable, whether the two Departments are amalgamated or not?—It might.

789. It is therefore irrespective of the question of amalgamating the two departments?—It is.

790. You have spoken of the statistics as regards export duties, and I think you have said that they are not very reliable with regard to the accuracy of each transaction?—Just so.

791. Taking them one year with another, do you think that they afford a pretty fair means of comparison to those who read the Board of Trade tables?—I think they afford an indefinite guide; they do afford a guide, but it is somewhat indefinite and unreliable.

792. And being somewhat indefinite and unreliable do you think that with reference to the increase or with reference to any changes which take place in the export trade of the country they afford a useful means of comparison one year with another?—I think they afford some means of information, certainly.

793. But you are not disposed to estimate them very highly?—No, I am not.

794. If your plans of retrenchment were adopted, would there be any mode by which people could argue as to the increase or diminution of the export trade of the country?—Not as to free goods imported or exported.

795. Then the retrenchment which you recommend must be accomplished, if at all, by a sacrifice of the knowledge which we now possess with regard to the value of our exports and the value of our free imports?—As regards the value of our exports, and to some extent the value of our imports also.

796. Irrespective of the value of amalgamation?—Yes.

797. I think I may take it as the general result of your evidence that you recommend the amalgamation of the two departments in London as the corner-stone of your advice?—Certainly.

798. You think that special regulations would be requisite in the great ports?—In Liverpool and in London.

799. On account of the magnitude of the duties there?—Precisely.

800. But in all the other ports you think there would be the means of employing the officers, and so effecting a saving to the public purse?— I believe so, and in London and Liverpool also.

801. From the fact that in all the other ports there are times when the Customs officers with whom you are principally acquainted have not full occupation and are at leisure?—Yes; and I think I can show that from my observation of the Inland Revenue, but my knowledge extends to Dublin principally.

802. You think that in all ports except Liverpool and London the arrangement which you have recommended would tend to efficiency and economy?—I think that it would have that effect in all ports including London and Liverpool.

803. You have not made any minute calculation,

tion, and you are not prepared to say what you think the general result would be?—No; I could not tell without visiting the ports, and without careful investigation.

804. *Chairman.*] You have been asked with special reference to Liverpool; I think you have said that you are acquainted with the collector there?—I know him very well.

805. Do you believe him to be a good administrator?—I should say that he was.

806. And I presume it is your opinion that if any Collector of Customs could carry out the principle of consolidation there it would be the present collector?—I think it would.

807. Then you would probably prefer the Committee taking his opinion rather than yours?—Decidedly, his local knowledge being much greater than mine.

808. I collect from the evidence which you have given before the Committee that you are decidedly in favour of the principle of consolidation?—Yes.

809. And you give that opinion after an experience in the Customs of 36 years?—I do.

810. Have you any further information that you would wish to give to the Committee?—I will, if the Committee will allow me to draw their attention to the following extract from the Report of the Commissioners of Inquiry into Customs and Excise, dated the 14th of April 1824; it will be found in Appendix A.

"An Account of the gross amount of Excise Revenue collected in Great Britain in the year ending 5th January 1824, upon articles exported (meaning imported) from foreign parts.

	£.	s.	d.
1. Cocoa-nuts and coffee -	426,437	5	-¾
2. Pepper - - - -	133,389	9	9¼
3. Salt - - - -	Nil.		
4. Spirits, foreign -	2,699,126	18	7
5. Tea - - - -	3,410,407	16	2
6. Tobacco and snuff -	2,586,499	4	5½
7. Wine - - -	1,120,950	7	-½
8. Beer and ale - - -	2,470	14	2
9. Cider and perry - -	103	15	5¾
10. Glass - - - -	4,973	3	5¼
11. Stone bottles - - -	60	9	1
12. Mead, or metheglin -	Nil.		
13. Verjuice and vinegar -	125	8	8
Total - - -	£. 10,405,544	11	11¼

"The sums stated as the produce of the duties upon these articles, are exclusive of the revenue collected thereon in Scotland, which is not distinctly shown in any statement to which immediate reference can be had, but which is known to be inconsiderable in its amount.

(signed) *William Irving.*

"Inspector General's Office,
Custom-house, London,
7th April 1824."

Appendix B. to the same Report, is a Return from the Excise Office London, dated 23 March 1824, of the Port Establishment of Excise in Great Britain, for the year ending 5th January 1824:—

	£.	s.	d.
"London, Port charges	92,831	8	7
Country Ports - -	40,881	5	8
Ports in Scotland -	5,646	13	6
	£. 139,359	7	9

"*Note*—The collectors of the port duties also collect the inland duties of their respective districts, except at the Port of London.

(signed) *J. Ewbank,*
General Accountant."

"Excise Office, London,
23 March 1824."

RICHARD TILL, Esq., called in; and Examined.

811. *Chairman.*] YOU are Clerk to the district Commissioners in the City of London?—I am.

812. The Committee understand that you wish to make some statement with reference to evidence which was given before the Committee last year, by Mr. Welsh?—I wish, in the first place, to correct a statement which was made by Mr. Welsh with respect to the sum that I obtained as poundage for the year 1855: he stated that it was 7,194*l.* 6*s.*, whereas, in fact, it was only 5,757*l.* 7*s.* 8*d.*; and I wish to add, that this payment arose from a sudden increase of the income-tax to 1*s.* 4*d.* in the pound, in order to meet the expenses of the Crimean war, and the rate of poundage, as settled by Act of Parliament, not having been reduced. In the following year, 1856, by an Act 19 & 20 Vict. c. 80, the poundage was reduced, and by such reduction my gross receipts were brought down to 3,041*l.* 14*s.*, and my expenses increased to 1,465*l.* 17*s.* 10*d.*, leaving my net income for that year 1,575*l.* 16*s.* 2*d.* I wish also to state, that in the year 1858, when the income-tax was reduced to 5*d.* in the pound, my receipts for poundage amounted to gross receipts, 1,573*l.* 7*s.* 9*d.*, while the office expenses were 1,269*l.* 6*s.* 7*d.*, leaving the net receipt 304*l.* 1*s.* 2*d.* I also wish to state, in order to do away with an impression which seems to appear, from the evidence, as to my holding various offices, that in respect of the Commission, who execute the duties under Schedule E., it is part and parcel of the same Act, and the whole work is done in the same office by the same collector, and the duties are the same as in Schedules A. and E. I wish also to state, that I never was managing director of the Electric Telegraph Company. I wish also to state, that some years ago I was a director of the Norfolk Railway Company, but, in fact, it has been under the administration, and has been leased to the Eastern Counties Railway Company, and that I, as one of the directors, and all the other directors, had no other duty to perform but merely to distribute the rent received from the Eastern Counties Railway Company. I wish also to state that I never had any connection with the East Suffolk Railway Company, and that I never was manager of the Lowestoft Harbour. Why such

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such evidence was given I do not know, but I am made to have a marine residence at Lowestoft allowed me, I beg to say that I have had none allowed me whatever. About 20 years ago I bought a small cottage at Lowestoft for the benefit of my wife's health, and no person whatever contributed one farthing towards it. I desire further to state that I do not hold any office except relating to the clerkship to the Commissioners of Taxes in the City of London. I am connected with two companies, the Electric Telegraph Company and the Rock Assurance Company; but in no instance have I permitted my in-door duties to interfere in any way with my out-door duties. With regard to an observation which was made by Mr. Welsh, that I do not perform two hours' work in the course of a week as regards the taxes, I will only say that that must have been a gross mistake on his part. I have a public office open to all persons who choose to apply for information and direction, and that above 50,000 separate assessments are issued from my private office annually on persons rated in the City of London to the different taxes, every person having a right to come to my office to complain of any error in the assessment, and to require me to give them every possible assistance in the rectification of such errors. I think I can leave it to the Committee without any further detail to say whether a gross error has not been made in that respect. There is one imputation against me which has very much hurt my feelings, that is, an imputation of some papers having been taken out of the office some years ago; it almost implies that I was careless over the matter, and that I did not exercise due carefulness in the preservation of the papers; these papers were in constant use, and these returns were required almost daily by the officers of the Revenue who came to the office to refer to them, and they were obliged, for the purpose of quick reference, to be laid in bundles on an open table. Every possible precaution was taken by the office being locked up, but it does seem extraordinary that the woman who then executed the duty of cleaning the office, obtained access to them; she stole some of them, and sold them to a trader near the office; immediately on that coming to my notice, I employed a detective officer on that very day, and within a quarter of an hour after my knowing the fact, that detective officer had discovered who the thief was; I prosecuted her at my own expense; I employed counsel: she was tried at the Old Bailey, and was sentenced to punishment. I only mention that, because after 50 years' service, it is painful to me to have such a reflection made upon me as that I did not exercise due care in the performance of my duty. I wish to add, that the Board of Inland Revenue took the question up, and inquired into it, and a report was made by my own Commissioners in which they did not throw any blame whatsoever on myself. There is another imputation which must be equally displeasing to an officer in my position. This question was put: "Do you think it is a satisfactory state of things, that a gentleman who is a director of three or four public companies, which may be said to be, and which are private undertakings, should be put in possession of the most complete knowledge or information of the business transactions and profits of his rivals in trade?" And his answer was, "I think it is highly unsatisfactory." Now that implies that I must have made use of the knowledge I had of persons' returns, and forfeited the oath I had taken of secrecy, and that in fact I made a most unjustifiable use of the knowledge I had of the returns of persons; I can only say that when such an imputation is cast upon me it is most erroneous. I cannot think that the gentleman who gave that evidence was quite aware of the effect of his answer, because it so happens that he has full cognizance of all that I have under Schedules A. D. and E., and that he, is the advising officer, and also the charging officer under the special Commissioners for the City of London, to whom all the returns of the bankers of London, with about three exceptions, go, and all the returns of the principal companies, and all the foreign companies, and consequently his knowledge of the returns and information exceeds mine, yet he himself acts as the auditor of a public company. I do not mention that with any desire to find fault with the witness, but I do think it will appear to the Committee that the answer given was not given with due consideration, for I cannot imagine that a man who would give such an answer as that would himself continue to be an auditor of a company, which is the position he holds. I do not know that I need trouble the Committee with any further observations. I should wish, however, to say that I have been employed as clerk to the Commissioners of Taxes for 50 years, with an annual appointment, and I cannot believe that if I had neglected my duty, as this evidence tries to prove, I should have been reappointed by the Commissioners for a period of 50 odd years.

Martis, 24° *die Martii*, 1863.

MEMBERS PRESENT:

Mr. Bagwell.	Mr. Horsfall.
Mr. Cardwell.	Mr. Laird.
Mr. W. E. Forster.	Mr. Liddell.
Mr. Hankey.	Mr. C. Turner.
Sir W. Hayter.	Sir H. Willoughby.

T. B. HORSFALL, Esq., IN THE CHAIR.

JAMES BALFOUR, Esq., called in; and Examined.

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813. *Chairman.*] YOU are a Writer to the Signet in Edinburgh?—I am.

814. Are you clerk to the Commissioners of Property and Income-tax?—I am; I was first appointed assistant clerk in the year 1842, when the tax was first imposed; I was appointed principal clerk in the year 1846, and I have continued so ever since.

815. Are you also clerk to the land and assessed taxes?—No.

816. You practice as a writer to the Signet?—Yes; I may mention that I have a partner in my profession as writer to the Signet.

817. Are you engaged in any other pursuit, or do you hold any other office than that which you have stated?—None.

818. Will you have the goodness to inform the Committee what is the distinction between the office of clerk of supply and that of clerk to the Commissioners of Income Taxes and Assessed Taxes?—The Commissioners of Supply consist of the county gentlemen having property of the value of 100 *l.*, and they have a clerk; the Act of Parliament requires that the Commissioners of Supply, who are the same as the Commissioners of Land Tax, should meet and appoint seven of their number to be Commissioners of Property Tax who have to administer their duties under an oath of secrecy, and they appoint a clerk of their own.

819. What does your district embrace?—It embraces the whole county of Edinburgh; it consists of 30 parishes, and includes the city of Edinburgh (except a small portion of it which is called the Ancient Royalty) and the burghs of Leith, Portobello, Musselburgh, and Newhaven.

820. It is, probably, the most important district in Scotland?—Yes, unless, perhaps, with the exception of Glasgow.

821. How many parties are assessed in your district?—Upwards of 33,000.

822. At what period of the year are the assessments made?—In Scotland we cannot begin to make assessments till after the 25th of May; the 25th of May is the time at which our removals take place, and the assessors, therefore, cannot begin to make their survey till that time, in fact till the 1st of June.

823. Can you state when the duties are paid by the parties who have been assessed?—They are due on the 1st of January, and the payments may be enforced after that time.

824. Are those taxes paid to the local collectors in the first instance?—We have no local collectors in Scotland; the collections are all made by the Government.

825. Then the taxes are paid to the collectors of Inland Revenue?—Yes.

826. And that officer remits them to the Comptroller-General?—I suppose so, but I have nothing to do with the collection; only with the assessment.

827. Do you consider it part of your duty to the Commissioners to see that the taxes are finally and properly brought into account?—No; the theory that we have in Scotland is, that the Commissioners impose the assessments, and hand over the book containing those assessments to the Government to collect; and we have nothing further to do with the matter after the assessments have been made.

828. Will you have the goodness to state to the Committee generally, what the duties of the clerks are?—Their duties are, first, to attend the meetings of additional Commissioners while they are examining the returns, and advising as to these with the Government Surveyors; secondly, calculating the duties of assessment; thirdly, attending meetings of general Commissioners when hearing appeals, and recording and giving effect to their decisions; fourthly, writing two duplicates of assessment, consisting each of 850 folios; fifthly, entering appeals in the relief list, and getting them certified by the commissioners; and sixthly, in giving information to the public, besides a number of other incidental duties which one can hardly mention.

829. How many Commissioners have you in your district?—Seven; there must be seven by the Act of Parliament.

830. Can you inform the Committee how often they are summoned to the Board?—I can hardly do that off hand, but I should think eight or ten times in the course of the year; that applies to the general Commissioners; there are meetings of additional Commissioners besides those.

831. Are you in attendance upon them as clerk?—Always.

832-3. Can you state, generally, how long the Commissioners sit at those meetings?—It depends on what they are summoned for; if they are summoned for general business, they attend until that general business is done; if they are summoned to hear appeals, it depends upon how long those appeals may take; they may sit from a

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quarter of an hour to four or five hours at a time.

834. That occurs, you say, eight times a year?—I do not say positively that it occurs eight times a year.

835. But about that?—Yes, I should say so; I am speaking now from recollection; if I had been aware that the question would be put to me, I would have looked at the minute-book; I should think, however, it would be fully that.

836. How many duties of assessment have you to calculate in the year?—Upwards of 40,000.

837. And are those assessments made by you personally, or by your clerks?—They are calculated by an accountant that I have, and I am responsible for them.

838. Are you aware that it is a rule for that duty to be performed by the assistants or clerks to the Commissioners?—Yes, it always is.

839. Could not the same duty, in your opinion, be equally well performed by a surveyor of taxes, or a clerk in the employ of the Crown?—I suppose it could; it would become then a matter of patronage merely; one good accountant, no doubt, could perform the duty as well as another.

840. Is much of your time occupied in giving information to the public?—Yes; the clerk has very frequent demands from the public for explanation of charges and so on; more particularly when the collector issues his notices of payment; that this is no unimportant part of his duties may be inferred from the following quotation of a letter addressed by the Comptroller-General of Inland Revenue, to the Commissioners for the county of Edinburgh, dated 10th April 1855; "It is moreover indispensable that either the principal clerk or an assistant clerk shall sit in the principal room during the usual office hours, from 10 to 4, in order to give explanations to parties calling on official business, or to the officers of this department."

841. Will you have the goodness to state generally for the information of the Committee, the nature of the advice which you are called on to give to the public?—It is of a very miscellaneous kind; people come to ask how their schedules are to be made up; they come to know how their returns are to be made; they come to ask for an interpretation of the Act of Parliament; they come to ask why their assessment has been increased more than their return; they come to ask in what form they should make an appeal, and if they have already overpaid, how they can get repayment, and as to decisions of Commissioners, and various other things too numerous to detail.

842. Do they apply to you owing to the assessment papers having been filled up in your office?—Yes; and in consequence of the notices of assessment having been signed by me.

843. Is it not the duty of surveyors of taxes to be fully conversant with all questions arising out of the assessments?—I can hardly say that it is their duty to be fully conversant with all questions that may arise upon them.

844. Could they not afford the public all necessary information?—I should doubt whether they could; I think there are many cases conducted under the superintendence of the Commissioners, with which they could not be expected to be familiar.

845. Can you state to the Committee how many clerks to the Commissioners there are in Scotland?—There are 51 clerks in Scotland.

846. How many districts are there in Scotland?—I think 51.

847. Are the clerks to the Commissioners as a rule, professional men, or are they engaged in any other pursuit?—As a rule they are professional men.

848. Does the same rule as to assessments, payments, and remuneration, exist throughout the whole of Scotland?—Yes.

849. What is the aggregate amount of the clerks' salaries or poundage?—Last year, when the tax was at ninepence, it was about 6,000 *l.* giving an average of 118 *l.* to each; when the tax is at 7 *d.* the aggregate would be 4,668 *l.*, and the average about 90 *l.*; and this includes all the expenses of carrying the Act into execution, which expenses the clerk is called on by the Act of Parliament to bear.

850. Will you have the goodness to inform the Committee what is the amount of your salary or income?—£. 625 on the average of the last five years, during which time the salaries have been on their present footing.

851. Are you paid by salary or by poundage?—By poundage; you are aware that the clerks are paid either at the rate of a penny in the pound or twopence in the pound; when they receive a poundage of a penny in the pound they do not pay the expenses of carrying the Act into execution, but when they are paid twopence in the pound they do pay those expenses; the salary I have mentioned is at twopence in the pound, out of which all the expenses of carrying the Act into execution have to be paid.

852. What is the amount of duty that is collected?—It was 1,063,000 *l.* last year when the tax was at ninepence.

853. Can you state what amount was collected in your own district?—I am sorry to say I have not a note of it.

854. From your experience, extending, I think, over the last 20 years, what is your opinion as to the expediency of an alteration in the manner of making the assessments by which the power of assessment would be transferred to the Crown surveyors while the right of appeal to the Commissioners was still reserved to the public?—I believe it would be very injurious to the public service, besides being most unpopular.

855. Will you state, if you please, your reasons for entertaining that opinion?—The change proposed would subvert the whole principle upon which the tax was imposed, and has hitherto been worked. That principle was stated shortly by Sir Robert Peel in the following words in 1842. "It was the principle with respect to the Property Tax not to make the collection depend upon the will of the Government, because it was thought more consistent with the constitutional law to entrust the amount to local parties, and that those who may have the confidence of their neighbours should be employed for this purpose. I propose, Sir, to leave the provisions of the law in this respect untouched." The manner in which this principle is carried out is first by the appointment of seven General Commissioners by the Commissioners of Land Tax; and, secondly, these General Commissioners appoint what are called additional Commissioners. The duties of these additional Commissioners are very important and delicate; they are to examine all the returns under Schedule D. made by the community, which they do with the assistance of their clerks in the presence of the Government surveyors. If

If from their local knowledge they deem these returns insufficient, they make such additions as may appear to them to be reasonable; and they impose assessments upon parties who have failed to make returns. These Commissioners are unpaid; they are gentlemen of the highest respectability. One of them is the late Lord Provost of the City. Another is the late Provost of Leith, a third is the manager of the Bank of Scotland, and all of them well known and much respected. They frequently make assessments different from the returns, and they often decline to give effect to the surveyor's suggestions when they think this advisable. To transfer such duties from these unpaid gentlemen to Crown surveyors would, I think, be most impolitic. It will be borne in mind that these surveyors are public officers not having a very high salary, and that salary is their only source of income. They are a fluctuating body. They are appointed when young, and if efficient they rise to be inspectors when the local experience they have been gaining ceases to be available. The desire uppermost in their mind is to secure a large revenue, and if the arbitrary powers of assessment now vested in the Commissioners were to be transferred to such a body of Crown officers, I am persuaded it would be so unpopular as not to be borne by the community.

856. Your objection to the change arises from a conviction that it would be unpopular?—That it would be unpopular, while at the same time, in my opinion, it would not tend to economy.

857. You have said that the surveyors are a fluctuating body; can you state the changes that have taken place in your district within the last 10 years?—There have been nine removals among the surveyors during the last 10 years; there is only one surveyor now in Edinburgh who was there in 1853, and he has a different district from that which he had originally.

858. In your opinion, is it to the interest of the Revenue that the surveyors should be frequently changed from place to place?—I am not competent to answer that question as regards the revenue; but there can be no doubt that it is very important as regards this tax, that the surveyors should have local knowledge; and frequent changes would, of course, prevent their acquiring local knowledge.

859. Then you would be of opinion that when a surveyor has acquired a local knowledge, it is desirable that he should retain his position?—Yes, supposing him to be efficient.

860. To remove him, therefore, to a distant district must necessarily be prejudicial to the revenue, must it not?—I should think so.

861. If the surveyors were more permanently fixed in their districts than they are at present, would they not be better able to attend to the whole of the duties of assessment for all taxes?—As a general question I should say so. As I have already said that I think changes must be prejudicial, it follows that where they are fixed, some benefit must result from it.

862. Could they not have the assessment papers filled up with the amounts?—They could do that, no doubt; that is to say, officers appointed by the Government could do it.

863. You are aware that the assessed taxes are assessed in Scotland by the Government surveyors?—I am.

864. Is there any reason, in your judgment, why similar duties should not be performed by them under the income tax?—The nature of these taxes is so very different; if the accuracy of a return under the assessed taxes is called in question, the doubt can easily be solved; for example, if the surveyor doubts the accuracy of a return made by a gentleman as to the number of the horses or carriages he keeps, he has merely to go to his stable and ascertain what the number really is; but it is a very different thing if a surveyor is dissatisfied with a return made under the Income Tax Act; his visit to the stables, in the first case, is not certainly very popular; but if he is dissatisfied with regard to a return for the income tax, then if there were no additional commissioners his position would be a most arbitrary one, and he would impose assessments or increase them on his own responsibility and by guess, and if he were to do that, especially without much local knowledge, it would easily be seen how irritating he might make the tax; the most respectable parties in the community might be assessed most improperly, and there would be no mode of getting relief except by exposing their books and all their most private and secret concerns.

865. All descriptions of taxation are more or less irritating, are they not?—The payment of all taxes is, no doubt, irritating, but some are more than others, either from their own nature, or from the manner in which they are levied. This tax touches on a sensitive point.

866. Are not the surveyors paid by fixed salaries?—I believe they are.

867. But in those counties or districts in which the surveyors act as assessors under the Income Tax, do they not receive the usual poundage of 1½*d.* in the pound over and above their salaries?—I believe so.

868. Do you not consider that that is objectionable?—I do not know; before one can say what a man's salary should be, it is necessary one should know what his duties are.

869. Presuming that you knew what their duties were, would you not consider it desirable that they should be paid by regular and fixed salaries, and not by poundage?—I should think so.

870. Fluctuating salaries, when paid by poundage, may frequently be very pernicious, may they not?—It has advantages and disadvantages; if the Government receive a larger tax, they are better able to pay a larger salary; if they receive a smaller tax, of course they would pay a smaller salary, and then it is some criterion of the amount of work done.

871. Is it not an inducement for over assessment?—In some cases it is.

872. The higher the assessment, the greater the amount of poundage, of course?—Yes.

873. Then is it not the case that an officer remunerated by poundage may, for his own interest, be induced to assess the public at an extreme amount?—If the power of assessment in the case of this tax were entirely to lie with him, as it does in the case of the assessed taxes with the surveyors, he might, but with the additional Commissioners of whom I have already spoken, the check I think is considerable.

874. Could any of the duties of the clerk, in your opinion, be performed by the surveyor?—As I have already stated, some of them, such as the writing of the duplicate of assessment, might as well be done by one officer as by another, and then it becomes a mere question of patronage, regarding which the Chancellor of the Exchequer said

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said in Parliament it was not desirable to increase the patronage and power of the Crown beyond what the interests of the public required; at present my Commissioners decline to sign any document whatever, unless it has been initialled by me; they require my advice and assistance in everything that is done by them as Commissioners.

875. Would they not sign a document initialled by a Government officer?—No.

876. Not even if they had confidence in him?—No; the theory is, that the Commissioners are a body placed between the Crown and the subject, to protect the subject from any undue extortion on the part of the Crown; and therefore they say, "You have a separate interest from the community, and we must have an impartial man not in that interest to advise with us.

877. The surveyors now make out the duplicate assessments for the land and assessed taxes in all cases, do they not?—I believe so, for the assessed taxes.

878. And that practice has been found to work well?—So far as I know, it has.

879. Where then, do you think, is the objection, beyond what you have already stated, to extending the same system to the income tax?—I think I have gone over pretty well the principal objections; the nature of the taxes is so completely different, that Parliament has always considered a different kind of machinery essential, and I do not see that practically the community would be safe if the whole power of assessing under the income tax were handed over to the Crown, instead of being vested in a Board appointed under the authority of an Act of Parliament.

880. Do you see any greater difficulty in the collectors collecting those two taxes than in the Customs department collecting the duty on tobacco and tea, for instance?—The Committee will bear in mind the distinction between the assessment of a tax and its collection; if a tax has been assessed in a proper way by the proper parties, and handed over to the Government to collect, I do not see that there is much distinction between the nature of the taxes which the subject has to pay; but there may be a very material difference between the manner in which one tax and another should be assessed; and that arises very much from the nature of the tax.

881. If that system were carried out, it would relieve the clerk of a large portion of his work, would it not?—If the clerk's work were all taken away from him, it would, of course, relieve him of the whole of it.

882. Would it not save the public very considerable expense, if the change that has been suggested were made?—No; on the contrary, I think it would be considerably more expensive to the public; it is not proposed to abolish any of the duties now performed by the clerks, but only to transfer them to surveyors; but the hands of the surveyors are already quite full, insomuch that the chairman of the Board has already stated to the Committee: "I think that at present the duties of the Inland Revenue officers are so multifarious, and they have so much to do, that it would be impossible for them to do much more;" to impose new duties, therefore, would require more surveyors; and the expenses of the Act would also require to be met by Government, as well as the clerk's salaries, for it is proposed still to retain the clerks for many duties. I will put this case as an illustration; at present, the average salary of the clerks is 118*l.* a year, of which the Act contemplates that one-half is to pay the outlay necessary for carrying the Act into execution; a surveyor's salary varies from 350*l.* to 420*l.*; but say that only one-third of his time is to be occupied with one district, his salary, at the lowest rate, would therefore be only 120*l.*; and if you say 30*l.* for office, stationery, books, &c., and for salary for clerks to Commissioners 30*l.*, that makes a total of 180*l.*, instead of 118*l.*, which it now costs the country; this calculation is very moderate; it shows that the estimate of saving that was formerly made to the Committee is quite fallacious.

883. In the commencement of your answer to my last question, you referred to what has been proposed; do you in that statement allude to the evidence which was given by Mr. Fletcher, or to what other evidence do you refer?—I am alluding principally to the evidence which was given by Mr. Fletcher.

884. Do you practically find that the small poundage which is allowed or received in country districts secures a sufficiently respectable and efficient body of officers?—Yes; because, as I have already stated to the Committee, they all hold other appointments, I believe, and are generally agents in good business, being agents of the country gentlemen, they are known to the Commissioners, and they have great confidence in being advised by them; besides, their private offices and clerks are made available for the purpose of the property tax, and thus the Act is carried into operation with great economy as well as comfort to the Commissioners. Perhaps the Committee will allow me to add that in the Report of Her Majesty's Commissioners of Inland Revenue for last year (1862), the following words occur: "We must impress upon your Lordships that our disparaging remarks do not apply to the clerks to the Commissioners, who are, in general, gentlemen of ability, and from whom we receive much valuable assistance;" I think it has been generally found throughout the country that the clerks are efficient.

885. And I suppose it has further been found that people of intelligence and ability would not willingly sacrifice their time for the small remuneration which those parties received in the way of poundage?—If they had nothing else to depend upon they would not.

886. Do you think it for the interests of the Revenue to leave assessments in the hands of such people as those to whom you have referred?—You mean the surveyors?

887. Yes.—No, I think it is not for the interest of the revenue that the assessment should be solely made by them.

888. Do you think it would be better for the revenue and for the public, that the whole of the assessments should be made by officers properly trained and appointed by the Government?—I do not think it would be so good as the present system.

889. I think you have already said that the proposed change would not, in your opinion, be acceptable to the people of Scotland?—Yes; but I may add that several influential parties have expressed a strong opinion about the change that has been, I do not say proposed, but spoken of; and the Commissioners of supply for the county of Ayr have already considered the subject, and have unanimously

unanimously passed some resolutions which I will hand in to the Committee.

890. It has been stated, that in a portion of Scotland the people have voluntarily put themselves under assessment, with respect to income tax, by officers of the Crown; are you aware of that having been the case?—I am quite sure that that must be a mistake; I have never heard of any wish being expressed to dispense with the services of the additional Commissioners, or, in fact, of anything having been done that could be fairly called the public putting themselves voluntarily under assessment by the officers of the Crown; it is true, I believe, that in some rural districts the Commissioners have appointed as their assessors, the surveyors of Government, but when they did so those surveyors were, for the time, under the entire control of the Commissioners, and subject to their orders; their duties were limited to the one department, of making a survey of heritable property, and not to making assessments in a single case under Schedule (D).

891. Have many parties availed themselves of the power granted in the Act of being assessed by the special Commissioners appointed by Government, rather than by local assessors?—In Edinburgh, last year (1862-63) there are 33,198 parties assessed, of whom there were 6,500 under Schedule (D.); and of these only eight have asked to be assessed by the special Commissioners; in the city of Glasgow there are 15,121 assessments, of whom there were 4,000 under Schedule (D.), and only seven by special Commissioners; in the Lower Ward of Lanark there are 24,254 assessments, of whom there are 3,000 under Schedule (D.), and only 12 by special Commissioners; in Stirlingshire, where there are not many towns, out of 4,000 assessments there is only one by special Commissioners.

892. You are now speaking of the whole of Scotland?—Yes; I have taken out some different districts in Scotland.

893. Does that principle apply generally?—So far as I am informed it does; I have no returns from all parts of Scotland, but I have taken the districts which are most populous, and where the probability is that a reference to the special Commissioners would be the strongest.

894. Did the Commissioners of your district ever appoint a Government surveyor to be an assessor of taxes?—On one occasion they did; the poundage was so small that they could hardly expect to get a suitable assessor to act; and they accordingly appointed a Government surveyor to be assessor; when his appointment was intimated to him he at once declined it, on the ground that his duties as surveyor already fully occupied all his time; in thus declining to accept the appointment, he of course lost the additional salary which the poundage would have yielded him.

895. Do you not think that the Government surveyors are more competent for discharging the assessor's duties than the assessors appointed by the Commissioners, by reason of their being better trained officers?—No, I do not think that they are better trained officers; I believe the assessors appointed by the Commissioners to be as well trained as Government surveyors; and they have more local experience; in our county there are three assessors: one has been an assessor since the tax was imposed, 20 years ago; another, about 15 years; and a third, although appointed only a few years ago, is a very efficient assessor. I believe that the work is quite as well done by them as it would be by any Government surveyors; their salary, too, I must observe, is much less than that of surveyors.

896. Have not Government surveyors been appointed to make valuations of property under the Lands Valuation Act, in preference to local assessors?—It is necessary I should explain to the Committee that, by the Lands Valuation Act it is provided, that counties and burghs shall be at liberty to appoint a Government surveyor instead of a local assessor, to make the valuation; and that if they shall do so, his salary shall be paid by the Government; but if, on the other hand, they shall prefer to appoint a local assessor, his salary must be borne by the parties on whom the assessment is made. The attention of the parties interested, was called to this provision of the Act by Mr. Fletcher, the Comptroller-General, and notwithstanding that, many of the counties, and almost every one of the burghs preferred to appoint a local assessor, although by doing so, they had to defray his salary from the assessment.

897. Lanark, which includes Glasgow, has adopted the system, has it not, of having the income tax assessed by the Government surveyors?—Does the question imply, that the additional Commissioners have been dispensed with?

898. Yes?—Never; in no case in Scotland; the only thing that the Government surveyors have ever done in regard to the assessment is, that some of them have sometimes been appointed to act as assessors, but never so as to dispense with the additional Commissioners, nor with the general duties either of the Commissioners or the clerk.

899. Who do you mean by additional Commissioners; do you mean special Commissioners? No; those who are specially appointed to lay on the assessments under Schedule (D.), and from whose decision there is an appeal to the general Commissioners.

900. Sir *William Hayter.*] Do you speak of the assessed taxes as well as the income tax?—No; I speak of the income tax.

901. Was it not originally intended that the assessed taxes in Scotland should be levied in the same way as they are in England?—I believe that in the last century it was, but it has not been so for a long time.

902. In point of fact, in Scotland, the mode of assessment which exists in England, has never been carried into effect with regard to the assessed taxes?—I am not sufficiently conversant with the system in England, to be able to answer that question.

903. The system of assessed taxes in Scotland, has never been carried on by local assessors?—It has generally been carried on by Government surveyors for a long time.

904. Are you aware whether the surveyors of taxes who were so appointed by Government for the assessed taxes, discharged analogous duties originally to those which are now discharged by the clerks to the Commissioners of income tax?—I am not aware.

905. Do you know how surveyors of taxes were remunerated originally?—No.

906. Were they remunerated by poundage, or by salary?—I do not know; it must have been in the last century some time.

907. Perhaps you are not aware of an Act of the year 1805, which provided, that having formerly been paid by poundage, they should in future

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future be paid by fees?—No, I am not aware of that Act.

908. Do you know how the Government surveyors are actually paid now?—By salary, I understand.

909. Not by day work?—No, not by day-work; they are paid, as I understand, from 350 *l.* to 420 *l.* a year.

910. Are they not paid according to a table of fees?—No, I understand not; I believe there is a scale of payment that rises from 350 *l.* to 420 *l.*

911. Do you know how the clerks in the appeal courts of assessed taxes are paid?—By the time occupied and the work done.

912. And not by poundage?—Not by poundage.

913. That was done under an Act of Parliament, was it not?—I believe so.

914. With regard to the income and assessed taxes, they are paid by poundage and not by the work done, are they not?—Yes.

915. Do you see any reason why the mode of remuneration adopted with regard to clerks to the assessed taxes should not be applied to the clerks to the Commissioners of supply?—Assuming that the duties of clerk to the Commissioners of Income Tax remained as they now are, do I understand the question to be whether it would be better that they should be paid according to the amount of work done, or by poundage?

916. Yes?—It is difficult to answer that question; I think it comes to be a question what would be the fairest remuneration; I believe that in some districts of the country it would be more, and in some less. I do not think, looking at it as a question of economy to the Government there would be much difference.

917. Should you be surprised to hear it stated that the effect of such an alteration would be to increase the revenue by 10,000 *l.* a year?—Yes, I should.

918. Are not the duties of the clerks to the assessed taxes and of the clerks to the Commissioners of supply nearly the same?—The same person discharges both duties.

919. Are not the duties which are reciprocally performed pretty nearly analogous?—Quite different.

920. In what respects do they differ?—The duty of the clerk to the Commissioners of supply acting for them as assessed tax Commissioners, is merely to sit with them when they hear appeals; but the duties of clerk to the Commissioners are very multifarious.

921. Is it obligatory upon the clerk to the Commissioners of supply to do any duty except in the appeal courts?—Yes.

922. In the courts of appeal?—No.

923. And that would give him a greater amount of duty to perform than is performed by the clerks to the Commissioners of assessed taxes?—Exceedingly more.

924. Do you think it generally objectionable that remuneration should be in respect of poundage and not in respect of duty?—That is a question I am hardly competent to answer; I think it is a matter for consideration, but, looking at it as a question of amount, I do not think it would make much difference.

925. You think, looking at it as a question of amount, it would not be very material whether they were paid a fair remuneration for their labour, or whether they were paid according to poundage?—I think not; many clerks would be paid more than they are now paid by poundage, though some would be paid less.

926. Mr. *C. Turner.*] What, in your opinion, are the reasons which influence the Government in making those frequent changes of surveyors which you think prejudicial?—The reasons must vary according to circumstances; in some cases surveyors from one county have been sent to other counties because they have been very good surveyors; but it is not for me to state what the reasons influencing the Government have been.

927. Are the assessments made by the additional Commissioners?—Yes, they are.

928. The surveyors being present at the same time?—Yes.

929. Have the surveyors any power to alter the assessments when made?—None.

930. Is it not done sometimes?—Never in my district; I cannot speak with reference to all Scotland; but we should make the most formal complaint possible if such a thing were done.

931. The great difficulties in the way of making assessments arise under Schedule (D), do they not?—Yes; that is by far the most intricate and delicate part of the duty.

932. Mr. *Hankey.*] I suppose that practically the assessments are made by the surveyors, and not by the Commissioners, are they not?—Practically they are made by the Commissioners; the returns are made by the community, and those returns are adopted, except where the Commissioners think it right to make a change.

933. But I believe it is the custom in large towns in England, is it not, to rely principally upon the surveyor, and unless he has any objection to offer, the Commissioners do not interfere; is that the case in Scotland?—Not exactly; all the assessments are brought under the notice of the additional Commissioners, and they look over every assessment, and often increase the assessments when the surveyor has made no suggestion to that effect.

934. And, on the other hand, do they often diminish them?—Never from a party's return; but they decline sometimes to increase them, though the surveyors may suggest that they should be increased.

935. Have the salaries of the clerks always been paid by poundage?—Always.

936. Is there any limit as to the amount?—Yes; that is to say it is limited in this way: several years ago in some of the larger districts, the amount was found to be excessive, and Parliament made a regulation that they should be paid 2 *d.* in the pound till it reached 500 *l.*, and that it should be only 1 *d.* in the pound after that.

937. When the income tax was doubled some years ago, the salary of the clerks was doubled, was it not?—Of course it was, they being paid by poundage.

938. Do you remember what the largest income received by any clerk in Scotland was?—No, I do not know.

939. There has been no return made?—No, not that I am aware of.

940. Mr. *W. Forster.*] Am I to understand from the answer you have given to Mr. Hankey, that the duty of testing the returns under schedule (D), with a view to surcharge parties where their returns are considered too low, does not, especially in Scotland, rest with the surveyor?—The whole responsibility of it rests with the Commissioners;

Commissioners; the surveyor has no responsibility; it is his duty to look over these assessments, and if he has anything to suggest with regard to them to bring the matter before the Commissioners.

941. Practically, surcharges come as much from the Commissioners as from the surveyors?—Yes; and they are never made without the sanction of the Commissioners; the Committee will easily see how important it is that the surveyor should not be brought into direct collision with the public on such a matter; he refers them to the General Board of Commissioners or their clerk.

942. Mr. *Liddell.*] Would not a change in the mode of assessing the income tax be a distinct breach of faith with the public, that tax having been imposed and accepted by the country, on Sir Robert Peel's distinct assurance that the assessment was to be local?—I think so; and I think that is the general impression in the country.

943. If the country were assessed directly by Government officers, would it not be necessary to give them an appeal against the assessment if it was thought to be excessive?—I think that would be essential; and I believe it is still contemplated by Mr. Fletcher; they have an appeal from their own Commissioners to the General Commissioners; but if the assessment were made by Government surveyors, I think it would be quite essential that there should be an appeal, and it would be the greatest injustice possible if there were not.

944. They have an appeal now to the General Commissioners?—Yes.

945. How are the General Commissioners appointed?—They are appointed by the Commissioners of Land Tax; they are called on to meet and appoint seven General Commissioners who are sworn to perform their duties secretly; those General Commissioners meet and appoint additional Commissioners for making assessments under schedule D.; and from the decision of the additional Commissioners there is an appeal to the General Commissioners.

946. I understand the General Commissioners to be an independent body, not interested in the assessments, or directly interested in the protection of the property, and consequently they constitute an impartial tribunal?—Yes.

947. Would it be possible, do you think, in the event of the assessments being made by Government officers to find an impartial tribunal to whom the appeals might be addressed?—The change that is proposed is actually and practically removing that impartial body that you refer to; and, so far as I understand it, there is no means for making the assessment proposed by which to find another.

948. You have described the assistant Commissioners as being a body of persons standing, as it were, between the Crown and the public for the protection of the public?—Yes; the idea of Parliament, is, that the tax should be assessed by the people themselves and not by the Government, who are to derive the benefit of the assessment when made; Parliament therefore resolved to constitute a separate Board, not under the authority of, and not responsible to Government in any way, but a separate and independent Board of unpaid gentlemen; they are generally men of the highest status; they have laid the assessments on, so far as I have been able to ascertain, with exceeding impartiality; and, in case of any difficulty occurring, they have taken advice in London as to the interpretation of the Act of Parliament.

949. So far as you know, they command entire respect?—Yes, they are men of the highest position in the different countries.

950. You have spoken of the change of surveyors as being frequent; can you state, from your own knowledge, whether those frequent changes to which you allude have been attended with inconvenience to the public?—I am quite sure they have.

951. Have complaints been made of the frequent changes that have been made?—I am not competent to say that, but as clerk to the Commissioners I cannot but see and feel the inconvenience that arises from frequent changes.

952. You need not answer the next question unless you like to do so; but I should wish to ask you whether the public are always satisfied with the surveyors?—If you ask me the question, I should say frequently they are not, though I should not have volunteered such a statement.

953. Mr. *Cardwell.*] You have given your answers here to-day with reference to some evidence which was given before the Committee last year?—Some of the questions put to me have touched upon it.

954. Have you considered the question of the amalgamation of the Customs with the Inland Revenue Department?—No; I have no knowledge of the Customs.

955. With reference to the point to which you have just been asked, as to transferring the collection of the income tax from those who now assess it to Government assessors, I understand you to say, you prefer the law as it at present stands?—It is important to distinguish between the collection of the income tax and the assessment of it, as made in Scotland by the Commissioners appointed under the Act of Parliament; the collection is made by the Government, and not as in England, by local parties, and whenever the Commissioners make up their assessment, they hand over that assessment to the Government, and say, "Now, you may collect as much of that as you like."

956. I was asking you solely as to the assessment?—I understood you to say collection.

957. You are satisfied with the law as it at present stands?—Yes.

958. The law, as it at present stands, of Customs and the Inland Revenue not being amalgamated, is satisfactory to you?—I do not know anything about the Customs.

959. The law with regard to the income tax, of which you have been speaking, is now satisfactory to you, the Customs and the Inland Revenue not being amalgamated?—I am quite satisfied that the system of assessing the income tax as at present, is better than the change that has been proposed to the Committee.

960. If the Customs and Inland Revenue were amalgamated, would that entail the necessity for any change in regard to the assessments of which you have been speaking?—I am not aware that it would.

961. The officers of whom you have been speaking, and of whose administration you approve, not being officers either of the Customs or of the Inland Revenue?—No; they are not officers of the Customs, nor of the Inland Revenue, nor of any department of the Government.

962. Any change therefore which had for its object

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object to amalgamate the Customs with the Board of Inland Revenue, would leave the subject of your evidence entirely untouched, would it not?—Entirely untouched.

963. *Chairman.*] To whom are the funds remitted, which you collect?—We do not collect funds; you are speaking of Scotland?

964. Yes?—I am not competent to answer that question officially; the money is sent, I believe, to the head office in London.

965. What head office?—The Inland Revenue Office; but that question I am not officially cognizant of; I know nothing of the Customs or Inland Revenue, or of collection.

DAVID M'LAREN, Esq., called in; and examined.

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966. *Chairman.*] YOU are in business in Edinburgh as a tea merchant?—I am.

967. And one of the directors of the Chamber of Commerce?—Yes.

968. A petition was presented to the House of Commons in favour of the re-appointment of this Committee?—Yes.

969. Are you aware of the feeling which exists in the Chamber with respect to the subject under consideration?—I am not aware that it has excited much attention in the Chamber of Commerce as regards the proposed amalgamation of the two bodies, the Customs and the Inland Revenue, but the petition which was presented to the House prayed for a reduction in the number of forms employed in the Custom House, and for an enquiry into the subject of amalgamation.

970. You have a large quantity of goods brought coastwise under bond, have you not?—Yes, they are almost exclusively teas, and sometimes coffees.

971. Are the formalities which are required to be gone through, in your opinion, unnecessary, expensive and vexatious?—We think them in many respects unnecessary and vexatious. They are not expensive except with reference to the quantity of paper consumed, but they are expensive as regards the time occupied in passing entries.

972. The forms required for clearing and re-warehousing such goods are very numerous, are they not?—They are numerous for goods brought coastwise in comparison with the amount of duty and the number of packages.

973. Will you have the goodness to state the process that is necessary to be gone through in such cases?—When the goods are brought from London or Liverpool, as the case may be, a despatch is sent to the port from which they have been sent by the Custom-house authorities. We call it a "despatch." I suppose it is the same thing as is called a "letter of advice" in the Custom House Report, and within a certain number of days these goods must be entered in the books at Leith; they must be entered as having come by a certain conveyance, warehoused by a certain party, and in such and such a warehouse, on such a day. There are some little formalities connected with it which I am unable to state from personal experience, but I hear the clerks complain that they have frequently to go and seek the landing-waiters up and down the docks, sometimes for half an hour or more, before they can be found. These are required to certify the weights of the goods that are brought in, if they should require to be cleared before they are entered in the Custom House books, which often happens, but when once these have been put in we have nothing more to do with them till we have to pay the duty or to send them coastwise to some other place.

974. Do you find any difference in the mode of receiving and removing goods coastwise under the Excise regulations?—I have nothing to do with the Excise except to pay for a licence once a year, but I have seen the Excise forms employed by spirit merchants, and the forms used by them to pay the duty on goods brought coastwise, or in other words re-warehoused, appear to be much simpler, and certainly take up far less time to fill up, and far less time to pass.

975. Why should there be more trouble in one case than in the other?—I do not know I am sure why there should. I have thought it better to bring with me some forms, as I might be asked about them. I took an ordinary day in this present month, and I found that to clear 18 packages, involving a duty of 81*l.* 13*s.* 5*d.*, there were 14 entries, comprising 56 papers, which I now produce. I may explain that one of those papers, the "Locker's note," could be furnished by the Custom House, but most of the principal houses prefer printing them for themselves, as they print some of the particulars which otherwise they should have to write. I have here another day which was taken after my attention had been called to the subject, when I took the liberty of addressing a letter to the Chairman. The papers which I now produce refer to 34 packages, with a duty of 133*l.* 16*s.* 1*d.* These are in 18 entries. There are 72 papers, and folded in this form, (which they call foolscap octavo), they would make a book of 288 pages.

976. For how many packages?—Thirty-four packages.

977. Can you state any good reason upon which the Customs authorities justify this troublesome process?—The forms now used in clearing goods coastwise, have been slightly changed from time to time with the change of trade, but the principle on which they were framed has not been changed. The theory at first was, that duty should be paid at the ship's side, when the goods came from a foreign port. When the system of bonding was introduced, they still kept up the name of the ship they cleared the goods from. Then, when they came to ship goods coastwise under bond, they had to devise another plan, but they still retained the same idea of debiting the conveyance, or the ship which brought them from London to the outport, say Leith: that did very well when there was only one vessel a month or a week; but by and bye there came steamers twice a week, and now there are railway trains every day, but still they adhere to the same system of debiting the conveyance that brings the goods; and on the same entry, goods cannot be cleared which have been warehoused at two different times. Then as goods are sold in bond to parties up and down the country, a wholesale dealer must clear every morning according to his instructions from his correspondents. He may get orders to clear one chest from one entry, and a couple of chests from another, as the case may be, and hence he has not the choice of restricting the number of entries. I believe that the reason why we are obliged

obliged to pass in separate entries is (at least I have been so told) that all the documents pertaining to one re-warehousing entry are kept together in the Custom House in London, so that the vouchers to the credit of any one entry are all retained by themselves.

978. Is there any necessity for that?—I scarcely think there is. I hold in my hand an Excise paper, which a friend in the spirit trade filled up for me, for clearing 34 packages. I told him to make it up for as many packages as there are in the entries which I have presented to the Committee. There are 34 packages here warehoused on 18 different occasions, and he tells me that they can all be cleared on this one paper. They must be warehoused by one individual, as these others were all warehoused by ourselves. I find that the duty on this entry of spirits is 1,871 *l.* 18*s.*; then the Excise cashier tears off a small part of it, called the counterpart, which he holds as his voucher; the other part is retained by the officer, and is afterwards sent to his superior, whoever he may be, and the remaining part, containing the particulars, remains with him for two or three years; and then is sent up along with his books. I ought to say that if we were clearing goods from a vessel that had come direct from China to Leith, we might clear all the goods in the ship in one entry, could we find any paper large enough to hold it all. It arises from their adhering to the system of bonding separately goods brought coastwise, instead of allowing us to bond all the goods of one firm in one account.

979. You would prefer the system adopted by the Excise?—Yes, very much. I may say that I asked the young man to tell me how long these entries for 34 packages took him, and he said they took him more than two hours to write, writing as fast as he could; and with several particulars printed, which, had we taken the Custom House forms which are furnished to us, we should have to write ourselves.

980. How many forms do you say there are?—There are 72 papers here.

981. Then, your statement to the Committee is, that the Excise do by one entry what the Customs take 72 entries to do?—Yes, 72 papers, 18 entries, in this particular case.

982. And I suppose that that involves great loss of time to the merchant?—There is very great loss of time in preparing all these papers, and making 18 different calculations of duty and one summation, instead of, as in that Excise paper which I have presented to the Committee, only one calculation. I have filled in the amount of duty in pencil, because that is done by the officer. What is in writing is all that is done by the merchant.

983. Can you, from your experience, conceive any possible reason why the Customs should not adopt the system which you have now pointed out as the system adopted by the Excise?—I cannot. If they adhere to their present system of bookkeeping, and make it an indispensable thing that all the vouchers for certainty shall be kept in one packet, there may be some necessity for it; but I do not know of anything that should hinder them from posting the clearances to the credit of the respective warehousing entries as any commercial establishment would do. I have taken the liberty of preparing a set of papers, and printing them, on the model of the Excise. Here (*referring to a paper*) is an entry for the identical 34 packages, which, on this principle, might be cleared on one entry. On that plan, instead of, as at present, there being 18 different subtractions of tares, and 18 calculations of duty, besides, in several of the entries, independent additions of gross weights and of tares—there would be only one addition of gross weights, one addition of tares, one subtraction, and one calculation of duty; and this without curtailing a single detail contained in the 18 entries at present required. I have also furnished a warrant and two duplicates, as are required at present, though there seems to me to be no necessity for one of these papers. I may mention that the locker's note goes down to the warehouse with the goods. When the goods are cleared, the locker sends it back the next day. The warrant is kept by the warehousekeeper, I believe. Another copy is kept by the cashier, who takes the money, and the remaining copy is sent to London every day. I think that one of these could be dispensed with; but supposing them all to be retained, that (*referring to the paper*) would be the form in which the entry would be made up.

984. The coasting trade is very much on the increase, is it not?—It is very much on the increase. I observe from the Sixth Report of the Commissioners of Customs that the quantity of tea removed from London in 1853, under Bond, was 13,720,965 lbs. In 1861 it had more than doubled. It was 27,673,422 lbs.; but the number of advices had increased in a much larger proportion. In 1853 the number of separate advices of goods having been sent coastwise was 8,719. In 1860 they had risen to 25,849, and in 1861 they had risen to 34,524. The quantity of tea has doubled, and the entries have increased by 295 per cent. since the year 1853, very nearly fourfold.

985. Looking then to the increased importance of that trade, do you not consider it most desirable that it should be released from all unnecessary forms?—Certainly. I ought to mention that, in addition to the time occupied in preparing these entries, a great deal of time is lost in passing them; in fact, to pass entries at the Custom House, takes just one person's time for a day; that is, a person living in Edinburgh.

986. Is it not your opinion, then, that the proposed consolidation of the two departments, the Customs and the Excise, would facilitate the mode of transacting business?—Such would be my opinion. Of course I would give it with great diffidence knowing, as I do, little or nothing of other trades; but, speaking as a man of business, I have very little doubt that the forms that are now required might be very much simplified, and that their number might be very much diminished, and I cannot doubt that the effect of an amalgamation would be to produce great economy to the revenue in some places.

987. Are you prepared to propose anything to the Committee beyond what you have already done, with a view to carry into effect your suggestion as to diminishing the number of forms?—Upon the supposition that the Customs is to remain a distinct establishment, I think that some such modification as I have suggested might provide as efficient checks as are provided now, with a very great saving, as may be seen at a glance. Of course, if there were an amalgamation of the two departments, much greater results would follow; we should then get, in Edinburgh, that which we have long wished, bonded warehouses for Custom House goods; and I can see no good

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reason why Customs' goods that have been brought from foreign parts, and on which duty is to be paid to the Government, and goods manufactured at home, on which duty is to be paid to the Government, should not be warehoused together, as far as the nature of the goods will permit. A tea and spirit merchant (a trade not unfrequently combined) may at present, ship spirits from the north of Scotland, and bring them to his own door, and put them into an Excise warehouse in Edinburgh; his tea, which he brings probably from Liverpool, he must cart down to the waterside at Leith, to be put into the Customs, but if the two departments were amalgamated I can see no difficulty in the way of our having all the privileges of a port in Edinburgh.

988. Do you conceive that many details that a merchant is now compelled to give for statistical purposes might conveniently be dispensed with? —I would have no objection to a merchant furnishing every detail necessary for statistical purposes, for I think that is a benefit to him, as engaged in commerce, and not a grievance; but sometimes we have to repeat them unnecessarily. We used to be obliged to give the name of the master of the original importing ship. You will find the columns all ruled in the paper I have produced, though in practice these particulars are sometimes departed from; they fall into disuse gradually, but they are ever and anon liable to be revived again.

989. In point of fact, is not the mode of doing business at the Customs requiring so many forms an indirect tax upon trade?—Certainly. Most houses of any consequence require to keep a Custom-house clerk, and the cost of that clerk, supposing his whole time to be occupied in that way, as it is in many establishments, is as truly a part of the cost of the Custom House to the community, as is the salary of any officer employed within its walls.

990. Although you say you have not given much attention to the general question, does the attention you have given to it lead you to believe that it would be more beneficial to the public to have but one consolidated department with only one set of officials to deal with? — Speaking solely, at present, with reference to the consolidation of the Excise and Customs as distinct from taxes about which I know nothing, I certainly think there cannot be two opinions upon the subject. I conceive that the Government must be looked upon as a large mercantile establishment, and we know that there are large mercantile establishments in which there are goods of various kinds divided into different departments, and the heads of each of those departments must be accountable for the goods, or for the cash. In those establishments they manage to maintain a very efficient check with the greatest simplicity and ease, transferring the goods to the public and the money of the public to the proprietor of the establishments. Of course there must be a difference in the duties of officers appointed to watch the manufacture of an excisable article, and the importation of an article from abroad; but when once introduced into the country, whether by manufacture or by importation I would have it confided to one warehousing department, and I think that any accountant could devise a very simple mode of transferring those goods to the public.

991. Can you give the Committee any opinion on the subject of the petty charges on trade or the rate in aid system?—So far as they fall within the scope of the Committee's inquiry, I should say it involves an additional calculation, and I never could see any reason why it should not be added at once to the duty. I believe that the object was to diminish the expense to the country of the Customs establishment in connexion with the privilege of bonding goods. I would respectfully demur to that, because if the public pay for the services of the officials, they are really paying as much as if the cost were added to the duty; that is if the merchant recovers them from the public, and if not they are a tax upon him directly. There is no such charge in the Excise.

992. Do you think that the extension of facilities for bonding goods should be looked on as privileges conceded to traders?—The answer to that question involves the whole theory of the Custom-house establishment; I know it is a usual phrase to speak of increased facilities as privileges, but I think that there underlies that a fallacy, inasmuch as but for the existence of a Custom-house establishment there would be no restrictions at all; but for the necessity of collecting the revenue a merchant would be able to take his goods into his own custody, and every obstacle taken out of the way of his getting at them is just diminishing a hardship which, but for the necessity of collecting the revenue, would not exist.

993. You think then that the commerce of the country has a right to every facility that can be given to it consistently with the safety of the public revenue?—Most certainly.

994. Is it not then something like an absurdity to hear revenue officials speak of granting privileges and indulgencies to merchants with reference to carrying on their commercial transactions?—I am happy to testify to the civility that we always meet with from the Custom-house officers, but the answer to the question is more a matter of opinion than of evidence, of course.

995. But it is a matter of feeling too, is it not? —Yes.

996. Merchants do not like to have conceded to them in the form of a privilege or indulgence that which they conceive to be their right?—Precisely. An able writer says of such facilities, "It is not a positive boon to trade, but only a partial cure for an inconvenience caused by the Government itself."

997. What is the effect of Excise licenses on dealers in tea?—It has not the slightest effect as a tax. It is a mere trifle; it is 11*s.* 6½*d.* per cent. The tax is the same upon the largest dealer in the country and the smallest. It has a material effect, no doubt, in diminishing the consumption of tea, inasmuch as it prevents the sale of it in very small hamlets. There are many small hamlets in which there are small shops where they would not sell anything like a chest of tea in the course of a year, and the inhabitants of those hamlets only get tea when they go to the nearest town.

998. Here again, the two departments come into operation with regard to one trade, do they not?—Yes; when the East India Company had the monopoly of the trade, tea came under the excise; there are now no permits, and there is no survey. The only thing we have to do with the excise, is in the licenses. They never visit us but once a year, when we get a notice to pay the license. Sometimes it has occurred to me, that there is unnecessary trouble in the way in which taxes are levied, though it does not affect my

my own trade; I had to pay lately, duty on pepper, and I found the duty on pepper is 6*d.* per lb., and 5 per cent., and then a quarter per cent. on the summation of the 6*d.* and 5*d.* per cent., involving, in fact, four calculations.

999. First, the duty, then the per centage, then the addition of the two, and then a second per centage?—Yes.

1000. Mr. *Cardwell.*] I understood you to say, that your attention had been chiefly directed to the number of forms required by the Customs?—Yes.

1001. And the petition which emanated from the body of which you are the head, was principally directed to that subject?—I am not the Chairman, I am one of the Directors. The object of the petition was to obtain the reappointment of this Committee with a view to an inquiry into the proposal for an amalgamation of the two services, and with a view also to obtain a diminution in the number of unnecessary forms employed in the payment of duties.

1002. Do I correctly understand you to say, that the feeling of the body of which you are a member, has been principally excited by what they consider an unnecessary multiplicity of forms?—I do not think they have had the question of the proposed amalgamation of the two departments so much before them.

1003. Then on the part of the body, you represent here, you have not considered the subject of amalgamation sufficiently, to enable you to express any opinion as to its desirableness and practicability?—No.

1004. You say your attention has been principally directed to the multiplicity of forms?—Yes.

1005. And that the attention which you have given to the subject of amalgamation has been rather incidental to that?—Yes, except so far as amalgamation would involve the privilege of paying the duties on tea in Edinburgh; if I could see that that would be one of the results of amalgamation, there is no doubt that that would be a most material advantage, not only to the tea trade, but to other trades; we have long wished to have a Custom House in Edinburgh.

1006. I correctly understood you to say that your attention was first mainly excited by what you thought an unnecessary multiplicity of Custom House forms?—Yes.

1007. And that is an evil, is it not, which you think might be obviated in the Customs without having any resource to amalgamation with the Inland Revenue?—I think so.

1008. So far as the question of amalgamation is concerned, your principal interest in the matter is that you think it might lead to inland bonding in Edinburgh?—Yes, I can easily see that in some particular ports the amount of duty collected in one or other of the two departments would never pay, commercially speaking; my own experience is almost entirely confined to the Customs.

1009. Your particular object in looking for amalgamation would be to have inland bonding at Edinburgh?—Yes.

1010. I understood you to say that your clerks had complained frequently, that they had been more than an hour searching for a landing-waiter?—Yes, they have complained of it repeatedly.

1011. The object of finding a landing waiter, being to take bonded tea from a vessel into a bonded warehouse?—The tea has been taken into the warehouse, but has not yet been entered into the books of the Custom House; it is required to be cleared, and it cannot be cleared until the landing waiter has certified the weights of the particular packages; he does that from a despatch which he has in his pocket, and he has to be sought for to get that dispatch.

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1012. You do not contend, do you, that the goods should be admitted into bond without such a certificate from somebody?—They are admitted into bond.

1013. I understood you to say that the operation of bonding could not be completed without a certificate from a landing waiter, that the goods are identical with those that have been removed from the ship?—Yes.

1014. I do not understand you to contend that that certificate of identity should be dispensed with?—No; but if the despatch was left in the hands of the officer, called the registrar, in the Custom-house, he might certify them in the Custom-house without sending the clerks to seek out the landing-waiter up and down the docks. In short, I think the landing-waiter should not take away the despatch until the goods are just ready to be weighed.

1015. You think that the identity of the goods might be certified without the presence of the landing-waiter?—Yes, I understand so; or the despatch could be sent to the landing-waiter from the Custom-house at the time; but the grievance is this, that the landing-waiter takes away the despatch in some cases days before he is prepared to weigh the goods, and that if the goods are required during that time, he must be sought for up and down the docks.

1016. Are there a sufficient number of landing-waiters at Leith?—I could not say as to that.

1017. But supposing you to be right in thinking that the certificate might be given by the registrar instead of by the landing-waiter; that is an arrangement, is it not, that might be accomplished within the Customs, and which has no connexion whatever with the Board of Inland Revenue?—Certainly.

1018. Suppose bonding warehouses were to be established in Edinburgh as well as in Leith, would it be necessary to have any officer in Edinburgh to superintend those bonding warehouses?—Of course it would; but I imagine that if the amalgamation, which is the subject of inquiry before this Committee, were carried out, the same officer might do for them both.

1019. Do you know how many Excise officers there are in Edinburgh?—I have heard, but I could not say, as I do not come in contact with them.

1020. Do you know whether or not any of them have so much leisure that they could conveniently undertake the management of large bonding warehouses in addition to the duties they at present discharge?—No doubt it would require a large addition.

1021. Then, I presume, that on the ground of economy to the public, you are scarcely prepared to recommend it to the Committee?—Probably they might do it with a few less in Leith.

1022. The great object you would have in view would be to diminish the number of officers employed in Leith, and to increase the number of officers employed in Edinburgh?—What I state is merely a matter of opinion, I not being conversant with the Excise, but I believe that in large places, there might not be the same saving

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that there would be in small places, where there is not the same amount of business.

1023. There being a necessity already to search very often for the landing-waiter for several hours before you can find him, do you think that Leith would be able to spare many officers?—I think that the necessity for searching for the landing-waiter might be obviated.

1024. But you do not contemplate that there is such a superabundance of officers at Leith, that any of them could be spared for the purpose of taking new warehouses under their care in Edinburgh?—In the case of Edinburgh and Leith, probably not.

1025. As far as those two places are concerned, if bonding warehouses are set up, they must be set up at the expense of somebody?—Yes.

1026. You agree to that?—Yes.

1027. An additional expense?—Yes.

1028. With regard to these forms which have been the principal subject of your unfavourable remarks, do I understand you to say that each consignment that is taken from a ship into a bonding warehouse at Leith has its separate document?—We are allowed to warehouse more than one consignment on one entry; (I am speaking now of Leith, because I have been told that the practice is different in some other places) but we are not allowed to clear goods from more than one warehousing entry. Suppose, for instance, I warehouse to day, the 24th of March, and I warehouse goods to-morrow, the 25th of March, I cannot pay the duty on the goods warehoused on those two days on one entry.

1029. I understood you to say, in answer to a question put to you by the chairman, that there is a great multiplicity of documents, because if you are sending, we will say, 30 chests of tea in one consignment, to an inland customer, those 30 chests may have come out of 30 ships, and the Customs have a separate document for each ship, the reports of which are kept in their books in London, and that that necessitates all this multiplicity of documents?—No, that is not so; we can warehouse on one entry, in Leith, goods which have been brought by more than one ship from China. I merely stated what I believe to be the theory of the bonding system. We will say, the "Monarch" has arrived with tea from China, then the goods are entered in London as coming by the "Monarch," and the duties must be paid upon the teas as brought from the "Monarch;" but we might get down teas to Leith from more than one China ship, and bond them in one entry in Leith, but we cannot clear teas in Leith on entries passed on two different days, even although they should be originally imported in the same ship from China.

1030. Do I understand you correctly, as saying that the multiplicity of entries of which you have complained is occasioned by a supposed necessity for following the whole cargo of each ship which is received into bond, in order that the books in London may show that all the packages in that cargo have, at some time or another, paid duty?—I should answer that question in the affirmative if, by the ship, you mean a coastwise ship or other conveyance.

1031. Then what I understand you to say is, that in your opinion that which is now considered by the Customs as a necessary security is not in fact a necessary security, and might be dispensed with?—I think they might be able to follow the whole contents of each coastwise shipment without requiring them to be all cleared in distinct entries; I think that an accountant might easily devise a means of doing it.

1032. Would not the advisability of adopting such a change depend upon the question whether that security which is necessary, can be obtained without a multiplicity of forms?—If it be absolutely necessary that each consignment should be separately accounted for, then of course the necessary means must be taken for doing that; but I think, as I have already said, that any accountant could very easily devise a mode by which such a shipment could be accounted for without the present multiplicity of forms.

1033. If an accountant could devise a means by which perfect security to the revenue could be afforded, you would recommend that the change should be made?—Certainly.

1034. But if an accountant failed to devise such means, you would not, in that case recommend it?—That would be a question for the Commissioners of Revenue; of course everything must be done that is necessary to account for the duty, and show that it has been paid on every pound of dutiable goods, but nothing more than is necessary for this should be required.

1035. Does it not depend on whether adequate security can or cannot be devised without having recourse to the multiplicity of forms of which you complain?—Yes.

1036. And it has nothing whatever to do with any amalgamation between the Customs and the Inland Revenue?—No; I have referred to what appeared to me to be an analogous case in the papers which I have laid before the Committee; there the thing was managed by the Inland Revenue with apparently far less trouble.

1037. If, therefore, the Customs should find themselves able to follow the plan which is now pursued in the Inland Revenue, the grievance of which you complain would be at an end?—Yes.

1038. Without any amalgamation?—Of course, so far as that grievance is concerned it would be at an end.

1039. You have been asked some questions with regard to statistics, and I think you say, that in your opinion, a merchant is called on to give more information than is necessary with a view to statistics?—No; I say I should never object to a merchant being called on to give every information with a view to statistics, because I consider it is to the merchant's advantage to do so.

1040. Did I not understand you to say, that in your opinion, more forms are required for that than are necessary?—In some cases; for instance, in clearing goods coastwise, it is unnecessary in my opinion, that we should have to mention the name of the ship by which the goods were originally brought, whether she was a British ship or not, and who was the master; that latter was required, but I think it is departed from now.

1041. That, however, would be a reformation within the province of the Board of Customs, having nothing whatever to do with the question as to the amalgamation of the two departments of Customs and Inland Revenue?—Precisely.

1042. I think you have said that in your opinion, it would be convenient that spirits received from foreign parts through the Customs, and spirits manufactured at home under the superintendence of the excise, should be warehoused in the same building, and should be under the same control?—I give that opinion at second hand; I have

have been told so by spirit dealers; it is a trade which I do not know myself.

1043. Sir *William Hayter.*] I understood you to say, although you did not give a positive opinion with regard to the expediency of amalgamating the Customs, and the Inland Revenue, that you thought, looking at the question commercially, that there were particular ports in which the Custom House officers, judging from the amount of duty received, had time to spare?—In so far as the amount of duty received, is the measure of the amount of duties that are performed.

1044. Does not that proceed upon this principle, which may be right, or may be wrong, that the amount of duty defines the amount of duties that the officer has to discharge?—Of course it does.

1045. But supposing that inference to be an incorrect one, your proposition falls to the ground, does it not?—I speak upon the subject merely commercially; it would not pay apparently.

1046. There is a body of officers in the islands of Jersey and Guernsey, though there are no duties there; do you think that those officers could be, at once, done away with on the ground that there being no duties to receive there are no duties to discharge?—I do not know much about those islands; of course there must be revenue officers there.

1047. I believe that the whole of your inference, speaking commercially, is based upon the assumption of the duties performed bearing a strong analogy to the amount of duty received; is not that so?—Yes.

1048. You have produced a paper which related to the Excise, and I understood you to say that if the Customs would only adopt the principle of the Excise, it would be much more convenient to merchants?—I had that paper filled up by a spirit merchant who is in pretty large business in Edinburgh, and I thought there was an analogy between his case and ours; the goods were bonded by the same individual, and at different dates.

1049. This paper, I see, is a notice to deliver various goods?—Yes.

1050. Does not the Excise retain a similar paper to this?—No; I am told not.

1051. Is that one paper the only paper that is received by the merchant, and the only paper that is required either by the merchant or by the Excise for the discharge of those spirits?—I am told so; I ought to explain that the paper is printed in such a form that the upper part, which contained the particulars, can be cut off by the Excise.

1052. Then, as I understand you, this paper is not filled up; it is only partially filled up?—Yes, by the merchant.

1053. This which you have produced has never been a real paper?—No; otherwise I could not have had it here.

1054. If this paper were completely filled up there ought to be a counterpart filled up as well, ought there not?—The counterpart would only contain the whole amount; it would not contain the particulars of each package; if you look at the paper you will see there would be no room for that.

1055. This, at present is an imperfect paper; in fact it is two papers; one part is retained by the Excise and one part by the merchant?—Yes; but, as I mentioned, all is there that is required from the merchant.

1056. It being immaterial to the Excise to have any particulars except such as entail duty, they require nothing to be filled up except that which entails duty?—In the cashier's department they require simply the number of gallons and the amount of duty.

1057. Suppose these were warehoused spirits for export, would there not be another paper necessary besides this?—No; if you will look at it you will find that this paper does for export too.

1058. You do not speak, with regard to this document, from your own personal experience, but from information which you have derived from a spirit merchant?—I asked a spirit merchant to fill that paper up for me, and he says that that is all that is required for the purpose of paying duty, and that it is all that is required for the purpose of export also; and I ought to add, that I verified this by taking it to a bonded warehouse and asking the officer in charge.

1059. You have produced 14 different papers with relation to the entries that are required to be made in the Custom-house; do not those 14 different papers relate entirely to 14 different objects?—There are 56 papers and 14 entries.

1060. There are four papers to each entry?—Yes.

1061. Will you have the goodness to state which of those papers, in your opinion, are necessary, and which are unnecessary?—This (referring to one of the papers) is called the "locker's note," which goes down to the warehouse.

1062. That is with reference to home consumption?—Yes; it goes down to the warehouse: this paper, in words, at length, is the warrant which is retained; and there are two copies of the warrant, one of which, at least, I think might be dispensed with.

1063. Is it necessary, in your opinion, that somebody should be informed whether the spirits are for home consumption or for exports?—If we pay duty at all, of course it is for home consumption.

1064. You think that paper is unnecessary?—I merely say this; that, in my opinion, instead of making so many different entries we might manage by one entry to do the same amount of business.

1065. Then there are four other papers that you have produced in relation to a large importation of tea?—These papers are in a form which I took the liberty of suggesting, for the same packages as those which are referred to in what you now have in your hand; in those you have in your hand there are 18 entries, comprising 72 papers.

1066. Do not these entries, which I hold in my hand, relate to tea which was taken out of the warehouse at 18 different times?—They relate to tea taken out of the warehouse all on one day, and all at one time.

1067. Have you ever suggested to the Customs that by a consolidated form a great deal of trouble and inconvenience might be spared to merchants?—I spoke of it some time ago; I happened to meet Mr. Cockshot at Liverpool, who was then in the service, and told him of the grievance to which we were subjected at Leith; and I ought to say, in passing, that it applies to almost all the tea trade in Scotland, for there are no direct importations of tea to Scotland now except one vessel a year to Glasgow.

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1068. Does it not apply to London?—No; because in London there are direct importations.

1069. What I understand you to complain of is the excess of forms on the part of the Customs, but that excess of forms would not be obviated by any amalgamation of the Customs and Excise; it has nothing to do with the question of amalgamation?—When I saw the Excise form for the same amount and kind of business, I could not but wish that I was under them.

1070. Suppose the Customs were to think it consistent with a due regard to the Revenue that they should adopt the Excise form, that form could be adopted without any amalgamation of the two departments of Customs and Inland Revenue?—Of course, as far as I am personally concerned, that would satisfy me, because I have nothing to do with the Excise.

1071. And it would satisfy every other person situated like yourself?—No; so far as the multiplicity of forms is concerned, it would; but of course it would not do away with the difficulty we have in sending down to Leith, and wasting the greater part of the day as we do now.

1072. You complain of the inconvenience of having to send from Edinburgh to Leith, and you would prefer to have bonding warehouses in Edinburgh?—No doubt we should.

1073. But, independently of the officers necessary to land the goods, would there not be lockers also required for each warehouse?—Yes.

1074. And would not that occasion additional expense?—Yes; I do not for a moment mean to say that in the case of Edinburgh and Leith there would be so much saving, naturally there cannot be so much saving where you have large places, and where, probably, each of the establishments may have their hands pretty well occupied according to the present system, but it will be borne in mind that probably a great deal of the occupation of these persons is owing to forms, some of which could be dispensed with. I would look upon the Government, as far as warehousing goods are concerned, as a large warehousing establishment, and we know, in point of fact, that there are very large establishments in which a most efficient check is maintained with very great facility, and without anything like these forms.

1075. Would it be a suggestion of yours that Government should extend bonded warehouses to everybody who asked for them?—I think it is almost unnecessary for me to answer that question.

1076. If, as the chairman has put it, every man is to have a right, one man as good as another, would not everybody have a right to have a bonded warehouse if one has a bonded warehouse?—My answer would be, that but for the collection of duty a merchant would keep his own goods in his own warehouse; and I think that, so far as the Government can, without throwing away too much money, give him facilities for transferring his goods from their custody to his own, it should be done, without its being considered in the light of a privilege.

1077. Would you have those facilities offered or refused, with relation to the expense to be incurred?—That of course must be an element, so long as duty is to be collected.

1078. If there were no duties payable there would be no necessity for having bonded warehouses; they are one of the necessary evils of having duties payable?—Yes.

1079. Supposing there were bonded warehouses in Edinburgh the merchants of Manchester, Birmingham, and other large towns would have just the same right to demand them as the people of Edinburgh have, would not that entail such an expense as to render the duty almost useless?—I do not know whether there be Excise warehouses in Manchester and those other places; if there be they might be conjoined perhaps, and thereby one of the objects of amalgamation might be attained.

1080. You are aware of course that there could not be a concession of bonded warehouses without entailing very considerable expense?—I am not aware whether there might not be cases in which the two departments might be conjoined without any expense. I know nothing of Manchester, but I suppose there is an Excise establishment there, and there may be bonded warehouses which could be conjoined with warehouses for the Customs without any great expense.

1081. That is supposing the Excise officers have so much leisure that they could undertake other duties than those they already discharge, there would in that case be no great additional expense incurred. But supposing their time to be already fully occupied in performing the duties they have to discharge, it would be necessary of course to appoint additional officers?—Yes; supposing all those duties to be necessary.

1082. Mr. *C. Turner.*] I think you say you do not know much about spirits?—No.

1083. Your information is confined principally to tea and commercial matters generally?—Yes.

1084. And therefore, in the answers you have given to any questions that have been put to you upon the subject of spirits, you speak from very imperfect information?—Yes; I have merely asked a friend in the spirit trade to fill up a document which would be sufficient.

1085. You have no personal knowledge on the subject yourself?—No.

1086. Is it, or not, your opinion, and the opinion of the mercantile community of Edinburgh belonging to the Chamber of Commerce there, that taking the establishments of the Customs and Excise together, if they were consolidated into one establishment, the number of officers who are now employed by both departments might be diminished, and that the number of forms which are now required, might be lessened?—I am scarcely in a position to answer that question, not having sufficiently inquired into and discussed the matter with the members of the Chamber of Commerce.

1087. Are you aware what the general opinion upon the subject is among the mercantile community?—There is a very general opinion that there is an extraordinary waste of time at the Custom House, and that there are many forms that might be dispensed with.

1088. Have you any opinion upon the question, whether the consolidation of the Customs and Excise would tend to diminish the number of forms and lessen the inconvenience to which the mercantile community generally are subjected?—As I have already mentioned, I have heard spirit dealers express an opinion that it would be a great advantage to them if they could have spirits under one charge.

1089. Mr. *Liddell.*] Have not a great number of new bonded warehouses in the interior been recently afforded to towns which did not possess that privilege before?—I believe so.

1090. Are you aware whether the facilities which have been afforded by inland bonding has led to an increased consumption?—I have no doubt

doubt it has, as it has diminished the cost of the article. At one time the whole of the duties on tea were paid in London, and there was no bonding at all; the consequence of which was that the wholesale and retail dealers had to lie out of the duty to a much larger amount than they now have, and, therefore, as a matter of course, they required a larger profit. I have no doubt that the increase of the facility of bonding and shipping goods coastwise (which I believe is increasing every day, as I see by the Report of the Custom-house), has materially tended to increase the consumption of tea.

1091. If the effect has been to reduce the cost of tea, it is natural to suppose that it will also have the effect of increasing the consumption of it?—I think so.

1092. Consequently a judicious extension of the facilities and conveniences afforded by inland bonding must benefit the revenue?—Certainly; and it was with that view that I spoke of the impolicy of the present Excise license which prevents a small shopkeeper from selling tea, inasmuch as where an old woman keeps a small shop the profit she would otherwise get from the sale of tea would be largely diminished by the cost of the Excise license.

1093. *Chairman.*] With reference to the papers you have produced, and of which you have been speaking, is it the fact that in case these goods were being shipped under bond, there would be in all 56 papers?—I am not very familiar with the process of forwarding under bond. Had my clerk been here he could have answered your question readily. For one thing, I do not know whether the "despatch," as they call it in Leith, is the same as the "letter of advice" in the Commissioner's report. If a despatch be a different thing from a letter of advice, and the goods were going to 14 different parties, it would be as you have stated. I thought they might be the same thing. There must also be, I find by this report, an acknowledgment from the port to which the goods were sent to the port which sent them, that they have been received. I find in Appendix P, No. 3, the number of letters to advise the outports and the number of certificates of arrival, and the two exactly correspond. I understand that to mean that they advise the port from which the goods have been shipped, that they have arrived.

1094. Probably that would be included under letters of advice. I said 14 entries involving 56 papers?—There must be at least three papers for each consignment under bond going to one individual, but there may be many more if the goods happen to have been warehoused at different times; there must also be a certificate of arrival, and there must be the bonding in the port to which the goods are sent.

1095. You have mentioned 14 entries involving 56 papers; then come 14 despatches or advices of the goods being sent, and 14 letters of advice?—That latter refers to the practice within the Custom House, to which I cannot speak positively.

1096. I thought you said just now that the arrival of the goods was advised?—Yes.

1097. Then there are 14 letters of advice, and 14 bond notes?—Yes, if they were going to 14 different individuals.

1098. And 14 bonds which the merchant signs for the goods?—We are not in the habit of signing separate bonds, having granted what is called a "general bond." If we are forwarding goods under bond, which have been warehoused at different times, there is both a "locker's note," and a "certificate" for the packages from each warehousing entry respectively; but if they were all going to one party there would only be one "despatch" in addition to these locker's notes and certificates.

1099. When you ship a quantity of tea coastwise from London to Leith, be it three, or be it ten, or be it twenty packages, do you not, for each of those shipments give a separate bond?—Our correspondents in London and Liverpool having granted general bonds, their practice, I presume, must be similar to that described.

1100. Mr. *Cardwell.*] It amounts to this, does it not: you receive your tea from a bonded warehouse in London?—Yes.

1101. The Customs giving it you still under bond, keep an account upon each chest till the duty has been paid upon it?—Yes.

1102. Your impression is that their mode of keeping that account is unnecessarily cumbrous?—Yes.

1103. And you would recommend that the matter should be considered with a view, that so far as may be consistent with the Revenue, the forms now in use should be simplified and their number as far as possible reduced?—Yes.

1104. You have heard a complaint from persons who deal in spirits that they cannot warehouse in the same warehouse, and under the same control, both British spirits, manufactured under the control of the Excise, and foreign spirits imported through the Customs?—Yes.

1105. Can you tell us whether the gentlemen of Edinburgh and Leith prefer the custody of the Excise or the custody of the Customs?—I have not made particular inquiries into that matter, my inquiries having related to the forms necessary for clearing. I have heard no complaints against the Excise; I have heard it said that the time occupied in getting goods out is a great deal less in the Excise than in the Customs; the lockers take the note to the Excise officer, and he certifies the amount of duty, and then they go and pay the duty in Waterloo-place, and the person who takes the duty takes no account of the particular packages.

1106. Then so far as you know of the feeling prevailing in Edinburgh and Leith, the balance is in favour of the Inland Revenue as against the Customs?—So far as I know, it is.

Veneris, 17° *die Aprilis*, 1863.

MEMBERS PRESENT:

Mr. Cardwell.	Mr. Laird.
Mr. W. E. Forster.	Mr. Liddell.
Mr. Hankey.	Lord R. Montagu.
Sir W. Hayter.	Mr. C. Turner.
Mr. Horsfall.	

T. B. HORSFALL, Esq., IN THE CHAIR.

THOMAS COOPER COXON, Esq., called in; and Examined.

T. C. Coxon, Esq.

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1107. *Chairman.*] YOU are, I believe, the agent of the firm of Bass and Company of Burton?—Yes.

1108. And you represent their house in London?—Yes.

1109. Are you in attendance here to give evidence by the direction and under the sanction of your principals?—Yes.

1110. Does your firm largely export beer and ale?—Yes; we are the largest exporters of beer.

1111. In your operations as brewers and shippers, therefore, you come into contact with both Revenue Departments?—Yes, with both.

1112. Can you tell the Committee in what way the Excise officers survey brewers under the present system, or since the hop duty has been abolished?—The duty is calculated upon the quantity of malt, brewed at the rate of four barrels of beer to a quarter of malt.

1113. Are brewers now charged a licence duty?—Yes; the duty described in the last answer.

1114. Will you be so good as to state the quantity of beer annually shipped by your firm?—About 100,000 barrels.

1115. Upon all beer shipped, do you receive a drawback?—Yes.

1116. Will you be so good as to describe to the Committee, the first step that is necessary to be taken, when drawback is claimed on beer?—The certificate claiming the drawback, is sent to the Excise Export Office on Tower Hill. We then proceed to clear through the Customs; an officer of the Excise samples a certain number of casks in each shipment, in order that the beer may be analysed, to prove that we have not claimed more drawback than we are entitled to; the Custom-house officer or searcher, also tries the casks, and samples the ale in order that he may certify that we have exported beer as declared. We think that one sampling only is necessary; both samplings are objectionable to us, and we receive frequent complaints of casks having been spiled; in some cases we have a difficulty in getting a clean bill of lading. It is evident that the Board of Inland Revenue must have a sample, in order to check the claim that we make for drawback, but why the Customs should require to have a sample, we cannot imagine.

1117. Before you can ship your beer, the notice which you gave to the Excise officers must be transmitted by them to the Customs officers, must it not?—Yes; it is transmitted under seal.

1118. Then you have to enter your beer for export at the Custom House?—Yes.

1119. When all the necessary documents have been taken out, and forms gone through, the Customs searcher examines the beer, and allows the shipment to proceed. Is that the course that is pursued?—Yes.

1120. What is the object, or what is the presumed object of the Customs examination?—The officer has to certify that so many casks of beer have been exported by the ship, and to enable him to certify that it is beer that is shipped, he inspects it by spiling.

1121. And when does the Excise officer examine it?—The course is this: the Excise officer examines the ale when in the lighter alongside the ship in the dock, and the Customs officer generally examines it on board the ship. There are generally two or three casks of each shipment not stowed in the hold, but left on deck till he has a convenient opportunity of examining them. That is objectionable, inasmuch as the beer is sometimes left lying on the deck for several days.

1122. Is the object of the Excise officers in drawing the sample, to check the specific gravity of the beer, and to see that the claim for drawback is correct?—Precisely.

1123. Upon the shipment of the beer, does the Customs searcher certify to the fact on the original Excise notice, and does he send it back to the Excise officer again?—Yes; I believe that is the process.

1124. The certificate of the searcher is as to the quantity of beer shipped, and it is upon the certificate of the analyst of the Board of Inland Revenue that the drawback is allowed?—Yes.

1125. You must then, in fact, have a certificate both from the Customs and the Excise?—At present we must.

1126. And when you have obtained those certificates, and gone through the various forms required, you get your money?—Yes.

1127. How long does it usually take before the transaction is complete; calculating from the time of giving notice of shipment to the Excise to the time of receiving the money?—Several weeks, in consequence of the credit that the Excise are entitled to before paying the drawback;

back; I forget the exact credit that they are entitled to, but I think it is six weeks.

1128. Do you mean that the Excise are entitled to credit for the amount of the drawback?—Yes: I think the debenture of drawback is payable in about six weeks from the time of the sailing of the ship; I am speaking from memory, but I believe that to be the time.

1129. In this operation you have two sets of officers to deal with?—Yes.

1130. And that necessarily involves double labour?—It involves more trouble, no doubt, to our shipping clerk, and it is inconvenient to us, because it renders double spiling necessary, a thing which is most objectionable.

1131. You do not complain, as I understand you, of any want of courtesy on the part of the officers either of Customs or Excise, but what you complain of is, that the system which is pursued involves so much trouble?—Yes; we have always met with the greatest courtesy, kindness, and attention both from the Customs and the Excise, but we think that one spiling would be quite sufficient.

1132. Your objection applies to the system?—Yes.

1133. Do your customers abroad also complain of it?—Yes; we have had complaints of casks that have been spiled; in fact, we have had complaints that those casks have arrived out partly empty, and, therefore, we are naturally anxious to have as few spilings as possible.

1134. But still it is an evil which must necessarily exist under the present system?—I am not prepared to say that. I think it is possible that the searcher might transmit his samples to the Excise Office.

1135. But that would be altering the system?—Yes.

1136. Would not the evil complained of be very materially mitigated by having only one set of officers to deal with?—No doubt; and I may say that so far as we are concerned, we cannot see in what way the Excise Export Office is of any service at all. It appears to us to be a superfluous establishment.

1137. In your opinion, would it be a great advantage for the whole process to be gone through in one department?—No doubt it would.

1138. Your entry outwards could serve as a notice of shipment, as at present for the searchers' authority for shipment; and the accuracy of your claim for drawback could also be certified upon it, could it not?—I can see no objection to such a course.

1139. That would simplify the business very much, would it not?—Very much, because we now find difficulty sometimes in getting a shipment made in a short time, and the Excise Office closing at three o'clock is very objectionable to us.

1140. If the business were thus simplified, would it not be a great advantage to all persons engaged in your trade?—I have no doubt of it.

1141. So far as you have had an opportunity of communicating with others, do you think the opinions you have expressed are those which are entertained generally by mercantile men?—The opinions I have heard expressed upon the subject have been that to have to deal with one establishment in the case of goods imported or exported, would be much better than having to deal with two.

1142. And have you found that to be the case in your own experience?—Certainly.

1143. Taking a practical view of the matter, and bearing in mind that there is simply a revenue to collect, would it not, in your opinion, be more efficiently and economically accomplished by one well organised department, properly managed, and worked upon a proper system?—I am scarcely competent to give an opinion upon that question.

1144. But you can state what your opinion is so far as your experience goes?—As far as my experience goes, I should think that all transactions of imports and exports might with advantage be carried on in one office; but I am not prepared to go further than that.

1145. Mr. *Cardwell.*] Do you think that that portion of the Excise Department which is concerned with imports and exports, might be dispensed with altogether?—Yes.

1146. You think that if the voucher from the Board of Inland Revenue, that you have paid duty were transmitted to the Customs, it might be left to the Customs Department to arrange the whole matter of drawback?—No doubt the Customs searcher might transmit his samples to the Excise Offices for examination.

1147. What I understand you to particularly to point at is the suppression of that part of the Excise Department which concerns itself with export and drawback?—Yes.

1148. Sir *William Hayter.*] In the answers you have given do you confine yourself to the imports and exports only, without extending them to the other departments of the Excise?—I have come here merely to give evidence with regard to the inconvenience which we now suffer when we export our beer. I have never considered whether the consolidation of two such great departments as the Customs and Inland Revenue would be beneficial or not, and I am not competent to give any opinion upon that subject.

1149. Does your evidence go only to the question of the consolidation of the duties of Customs and Excise with reference to imports and exports, or has it a more general bearing?—It only applies to imports and exports.

1150. Mr. *Liddell.*] You say there is a double spiling; that, I suppose, is gauging?—No; to spile a cask is to make a hole in it for the purpose of drawing out a sample of beer.

1151. Is the evil that arises from that, the loss of the beer?—No.

1152. What then is the injury that is suffered from it?—The cask may be imperfectly closed again.

1153. Is due caution not taken in all cases that they shall be properly closed?—I believe every precaution is taken that they shall be properly closed, but still it is impossible that a cask shall be as strong after it has been spiled, as it was before. We make it a rule that all our casks shall be free from spile holes when they are shipped. It is a rule with us that every cask shall be perfectly new.

1154. Does the duty of properly closing a cask devolve on you, or upon the Customs and Excise?—Upon the Customs or Excise, as the case may be.

CHARLES BEDELL, Esq., called in; and Examined.

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1155. *Chairman.*] You are a member of the firm of Heading and Bedell, of Mark-lane?—I am.

1156. Wine merchants?—Yes.

1157. Have you large operations as importers of foreign wines and spirits?—We have.

1158. Have you had a practical training in the various stages of your business?—I have.

1159. Do you come much into contact with the Customs Department?—My clerks come into contact with them daily.

1160. Have you any reason to complain of the difficulty you experience in obtaining the necessary facilities for conducting your business?—Yes; I have great reason to complain of it.

1161. The Board of Customs have not granted to you many privileges or indulgencies, as they have been called?—No; they have frequently refused applications which I have made for what I do not deem to be privileges, but simply matters of right, to which, as an Englishman, I conceive myself entitled, and by their refusal, they have placed me in a worse position than a merchant at Hamburgh, which is a free port, or in Marseilles, where a great proportion of the wine trade is carried on; that is to say, I should have greater liberty of action in dealing with my own property for my own advantage there, than I have in this country, and I think that where it can be done without infringing the law, or injuring the Revenue, I ought in England to have the same advantage as I should have if I carried on my business at either of those places.

1162. I did not, in my question, assume that they were privileges or indulgencies; I only asked you, to what extent the Board of Customs had been pleased to grant them?—At present the practice is to grant those which their officers recommend, and not those which we seek.

1163. In dealing with British spirits for general purposes, do you come into contact with the Customs and Excise Departments?—Yes.

1164. Suppose you remove a quantity of British spirit to a Customs bonded warehouse, you must declare in the first instance, must you not, what you are going to do with them?—You can remove them to the Customs warehouses for one or two purposes only; that is, you may remove them for the purpose of fortifying wines in bond or for exportation, but you are prohibited from doing it in the case of wines for home consumption.

1165. When once the spirits are deposited under Customs bond, you cannot pay duty on them for home use, without the special sanction of both boards?—You cannot.

1166. Again, if those spirits are sampled after they have been transferred to the Customs officers, you must pay duty at the Excise Office for them, must you not?—No, we pay it to the dock company; they collect the duty on all samples, and pay it to the Customs.

1167. Is your place of business visited by the officers of Excise?—Occasionally, to collect permits or warrants for spirits into duty-paid stock, and to inspect the permit book and the so-called stock book, but the stock is never inspected.

1168. Do you consider that those visits are of any practical value for any purpose?—I consider them to be absolutely useless as well as extremely troublesome to a merchant; although the merchant is obliged to keep the account, the balance of stock is never checked.

1169. Would it not, in your opinion, be far better for you, as a wine and spirit merchant, to have in all your revenue transactions, but one set of officers to deal with?—As a wine merchant, it would undoubtedly.

1170. Do you find it very objectionable, the having so many different officials to look after, and so much routine to go through?—I do; I may mention that I further find it objectionable that I am not allowed a third right to deal with my property; I claim that when I am entering British spirit into a Customs warehouses, I should be allowed to have three options—export, home consumption, and fortifying.

1171. Will you have the goodness to explain to the Committee what you mean by fortifying?—I mean this: it is the practice in all wine-producing countries, from time to time to fortify wines for their preservation and improvement; and by the permission of the Board of Customs or the Treasury, we are allowed to use either British or foreign spirit for the same purpose; but if we enter British spirit into the Customs warehouse for fortifying, and it suits us according to the market prices, afterwards to pay duty on those spirits, we are prohibited from doing so; if we enter British spirits into the Excise warehouse, we have two options, but not the third.

1172. If the two departments were consolidated into one, and you had only one Revenue department to deal with, would not much of your difficulty, if not the whole, be removed?—In that respect it would, undoubtedly.

1173. Do you find that complaints are very general with reference to the present mode of doing business in the Revenue Departments?—As regards the Customs, with reference to the management of imports and the mode of dealing with them when they have arrived here.

1174. Are those complaints, in your opinion, well founded?—They are.

1175. Is it a common practice to reduce the strength of spirit in bond for the purpose of fortifying wines?—Undoubtedly.

1176. Can you pay duty on foreign spirits so reduced?—No.

1177. But you may import spirits of any strength, may you not, however low, and pay duty upon them?—Yes; and I would ask why we should not be allowed to pay duty on spirit, the strength of which can be more accurately defined when at or about proof than it can be when it is 67 over proof; I never use my spirits at 67 over proof, except to reduce them; if I reduce them to proof, either for exportation or for fortifying, I cannot pay duty on the proof puncheon, but I must pay duty on the strong puncheon, 67 over proof, and reduce the spirit after it comes into my own cellar, where I only use it at the proof strength; I do not keep it at its full strength because the evaporation is greater, and consequently the loss to myself is greater; I am now frequently obliged to buy strong spirits for home consumption when I have reduced spirit in bond, and when the market may be against me to the extent of a 1*d.* or 2*d.* a gallon.

1178. From your experience of the present system, are you of opinion that it is very detrimental to trade in that respect?—Most undoubtedly; there is not that freedom of action and that power of dealing within the law that foreigners possess, nor is there the same freedom

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of action that we possess in our own dependencies of Jersey and Guernsey. In a conversation I had with Sir Thomas Fremantle he said to me, "You know we have a revenue to raise and to protect;" I cannot say that those are his exact words, but that was the purport of what he said. I am quite willing that what we do should be done in the open light of day, and under the superintendence of the Customs. I do not object to have it known what is done, but I do contend that we ought to be allowed to do it in order that we may be able to compete for the export trade of the world, in the same way that other people do in other countries.

1179. Would there be more risk to the revenue, do you think, under the one system than there would be under the other?—Not any; it is under bond and under the lock of the Customs.

1180. Is this restrictive system kept up by the Customs?—Undoubtedly.

1181. Have you reason to complain of the great number of documents and forms which are in use in the Customs Departments?—There are a great many more documents and forms than are necessary for the purpose of revenue, and they are very voluminous; I have not prepared any abstract or statement of the number of forms required for a single operation; some of them are simple enough, because the whole thing is comprised in one document; but for expertation the documents are numerous, beginning with a bond, a shipping bill, a lockers' order, a checking note, and so on, making altogether a great number of documents; I presume that the Customs do not consider the revenue safe without those documents; but I should certainly like to have a great many less.

1182. Is it your opinion that a portion of them might be dispensed with, with perfect security to the revenue?—It is.

1183. Can you tell me what are the hours of attendance in the various in-door offices?—In the Long Room of the Custom-house some of the gentlemen attend at eight o'clock in the summer time; a portion of them take it by turns, but the great bulk of them attend between the hours of ten and four.

1184. Do you think it is desirable that those hours should be extended?—I should think so; in the case of my own servants, I should do more work with the same number of people.

1185. I presume you would not consider from nine to five in the summer time a very extended period for clerks who are discharging not very heavy duties?—Those are the hours that are current in my own office both in winter and summer, but we have a half-holiday on Saturdays, when we close at two o'clock.

1186. Do you think that the same system might be adopted with advantage in the Revenue Departments?—I should prefer to see it; more particularly with regard to the half-holiday; the servants of the Revenue Department are not of the slightest use to me after two o'clock on Saturday.

1187. Have you given any consideration to the general question of consolidating the two departments of Customs and Inland Revenue?—As regards the spirit trade only.

1188. And so far as your practical experience goes, would you anticipate that advantage would result from it?—I should.

1189. Mr. *Cardwell.*] Are your complaints as regards the Customs directed against the system, or against the persons with whom you happen to come in contact in the discharge of the business that you have with them?—With the system only; from Sir Thomas Fremantle downwards I have received the greatest possible courtesy at all times.

1190. Then your complaint is entirely against the system and not against any individuals?—Entirely so.

1191. With regard to the system; have you stated to the officers of Customs what are the points with respect to which, in your opinion, unnecessary restrictions are imposed upon you?—Repeatedly, and to the Treasury.

1192. And have those complaints been considered by them?—Yes.

1193. Have you been aware that they have received reports from their own officers different from the statements which have been conveyed to them by you?—Yes.

1194. And they have adopted the advice of their own officers rather than grant the requests made by you?—Yes.

1195. And that you consider a grievance?—As far as I am concerned I do.

1196. Can you state to the Committee some of the advantages that are enjoyed by merchants residing at Marseilles, or at Hamburgh, which are not enjoyed by those residing in London?—They have this privilege, that they may buy wines from every wine-producing country in the world, and they may make any mixture of those wines that they or their customers desire.

1197. If, then, arrangements were made by which you would be allowed to mix your wine and spirits a little more freely, one of your grievances would be removed?—Undoubtedly.

1198. And would not that be your principal grievance?—Yes, that is the principal grievance, I think.

1199. You say you have brought under the notice of the Board of Customs and the Treasury the feeling which you entertain upon that point?—I have.

1200. And in deference to the advice of their own officers they have still adhered to the system which they now pursue?—Yes.

1201. That is your principal complaint against them?—That is my principal complaint against them.

1202. In dealing with British spirits have you some acquaintance with the Board of Inland Revenue?—Very slight.

1203. Does that slight acquaintance which you have with them enable you to say whether if the Board of Inland Revenue had had these complaints addressed to them, a different result would have followed?—No; I cannot say that it does; perhaps you will allow me to explain my feeling, and the extent of my dealing with British spirits; I buy my British spirits from the distiller, who delivers them to my order in a Customs bonded warehouse, and there I have two options; I cannot then pay duty; when I want British spirits for duty purposes, I buy them from the distiller, and he delivers them at my warehouse door.

1204. Then your grievance is entirely within the sphere of the Customs Department?—Except that having a stock of British spirits delivered into a Customs bonded warehouse, I cannot then pay duty if the price and quality suit me, but if I want the same quality, and the price be higher, I must go then to the distiller, though I may have some of the identical spirit of my own in bond in the Customs, and pay him the higher price.

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1205. Do I understand you correctly as saying that the grievance of which you complain arises, so far as British spirits are concerned, after the British spirits are under the lock of the Customs?—Yes.

1206. And do you say that you have repeatedly brought that to the notice both of the Customs and the Treasury?—No; I cannot say that, I have never gone to them upon the subject; I have understood that others have; my business, so far as that is concerned for duty-paid British spirits, would not induce me to spend my time upon it, or to take any trouble about it.

1207. Then the grievance of which you complain, so far as that is concerned, has not been so great as to make it worth your while to apply to the Treasury?—No.

1208. As to the other part which does constitute your principal grievance, does it arise entirely under the lock of the Customs?—Yes.

1209. So, that if the Customs were to be amalgamated with some other department, it would not make any particular difference in the power of the persons who manage the department, to remedy your grievance?—Not any.

1210. The smaller grievance which does concern the fusion of the two departments is so small, that you have not considered it worth while to take the trouble to write a letter to the Treasury about it, and your principal grievance does not concern the fusion of the two departments at all?—No.

1211. *Chairman.*] I think you said, that if the two departments were consolidated, so far as your trade is concerned, you think it would be a great advantage?—Undoubtedly; there are many individuals who deal much more extensively in British spirit for all three purposes, than I do.

1212. Mr. *Cardwell.*] Then the grievance is one which concerns other persons with whom you are acquainted, but it is one with which you do not happen to be particularly cognizant?—Just so.

1213. Sir *William Hayter.*] You state, as I understand you, that your great complaint is the want of greater liberty of action, and you seek to illustrate the liberty of action which you desire to possess, by referring to Jersey and Guernsey?—Of course, we cannot be assimilated, while we have a revenue to collect from the wine and spirit trade, to Jersey and Guernsey, because there, practically, no duties are levied; there are pier dues, or something of that kind, and a party pays duty according to the import quantity.

1214. There being no Imperial duties in Jersey and Guernsey, people dealing with any commodities not affected by duties, would have perfect freedom of action, would they not?—Undoubtedly.

1215. Then, do you consider the restrictions which exist, and of which you complain, necessary for fiscal purposes, or are they merely gratuitous and capricious?—I cannot say they are gratuitous and capricious, because I do not think the Board of Customs is actuated by that feeling; but the Board of Customs, for exportation, will allow us to mix any two wines together, though with reference to wines for home consumption, they say, "We object to it; we have to consider the public, we do not like any mixing of wines for home consumption to go in bond; do it when you get it home." It suits my trade to prepare my wines in a bonded warehouse; I prefer to do it there; I do not want to sell my wines there, duty paid, but so that the buyer may pay the duty.

1216. Do I understand you to say that the officers of Customs act from a mistaken sense of public duty with reference to fiscal transactions, or do you think there are any substantial reasons for their course of proceeding?—I think there is nothing substantial in their reasons for their course of proceeding; they cannot possibly prevent a merchant from doing what he pleases with his own wine when he gets it into his own cellar, and therefore I argue that the consumer is in no worse position if he takes mixed wine out of bond than he is if he takes it from the merchant's cellar.

1217. Do the Customs allege any reason for their interference with the freedom of action which you desire to possess?—Next to the feeling which I suppose they have that they are protecting the public, they consider, I believe, the expense that would be occasioned by the attendance of officers.

1218. Then is it the case that partly in consequence of an apprehension of increased expense, and partly from an apprehension of a loss of revenue, they adopt the course which they consider most suitable for the purpose of protecting the revenue?—Undoubtedly.

1219. But you think them wrong in their view?—I think they are wrong to this extent; they will allow me to mix any two white wines from Spain, or any two red wines from Spain, but they will not allow me to mix a red wine from Spain, and a red wine from France or any other country, and then pay the duty.

1220. What is the ground of their objection?—I suppose it is for statistical purposes.

1221. How can fiscal purposes be affected by it?—I do not understand that they are at all affected, because the duty is levied at the time when the man seeks to pay duty.

1222. Do all wines pay the same duty?—No; all wines less than 26 degrees pay one shilling, and all less than 42 degrees imported, pay half-a-crown.

1223. Do you wish to mix wines that are liable to different duties together, and to pay one or both duties?—It is not often that we wish to mix wine paying the shilling duty, with wine paying the half-crown duty; but it does occur sometimes, that what would be a strong wine, if it were properly treated, and if it had sufficient time to mature in the country of production, comes within a fraction of the shilling duty. I have a quantity of Cape wine which I imported from the Cape of Good Hope, with 27 degrees of spirit only, and that wine is in a state of fermentation; the 10 per cent. which I can have there by law, is not sufficient. I appealed to the Customs to let me put in more than 10 per cent., but the Customs say, "No; in our opinion, this wine does not require it." Until lately, the practice prevailed, that on an application from a merchant, and after an examination by the officers, fortification of wine was allowed up to 40 degrees; but Sir Thomas Fremantle told me himself, that they had been allowing a general order, either of the Board, or of the Treasury (I do not know which), to over-ride the last Act of Parliament; there was an omission in the last Act of Parliament, inasmuch as this operation was not provided for; the consequence of that is, that when we buy rough wines, if you please, one or two years old, or of any other age (because it is not all fine wine that is consumed in this country), we never

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can give a low wine in a sound and proper condition, unless we have the liberty to do that, which it is right and just should be done, never exceeding the law as regards strength, and which a man in Spain should, or would do, if the cost of spirits and other circumstances, were not against him.

1224. And which you could do yourself, if you took the wine out of bond?—Yes.

1225. But as I understand you, the Customs suppose, rightly or wrongly, that the revenue would suffer if that were allowed to be done, which you complain that you are not permitted to do?—I believe that cannot be their reason for refusing us permission to do that which we used to be allowed to do; I believe their reason is that they have not now the power.

1226. Then I understand you to say that the Customs only act under a sense of what they conceive to be their duty?—Yes.

1227. And of that you do not complain?—No.

1228. You do not complain of the officers, but of the law?—Yes.

1229. There is another complaint you have made, and that is with regard to your books; you say that what is done with regard to them, is at all events both troublesome and useless?—To the best of my belief it is so; we have a certificate book, in which there is a fly leaf and a counterpart; we have to enter upon each occasion of our delivering two gallons of spirits, the name and address of the party to whom they are sent, and the conveyance; and then we have to make a similar statement on the opposite side; we then have to tear off one portion, and give it to the person conveying the goods; then we enter that on the credit side of the stock book; we have the spirits in from the docks, or from the distiller, and put that on the debit side; the quantities are cast up respectively, and the balance in figures is shown, though never the balance in stock.

1230. Your impression is that that inspection is not only troublesome, but useless?—So far as I can judge, I can see no practical use in it.

1231. Have you ever represented to the authorities the utter inutility of that, and requested that it might be omitted?—I have not; may I be allowed to say this; I was asked my opinion as to the propriety of taking wines out of bond for the purpose of fortifying them; I should have added to my answer that a very large proportion of my business is exportation, and if I have once paid duty there is no drawback; therefore I want to have liberty to do that which my customers desire to have done in a bonded warehouse, and in the light of day; that is what I want to do; I want the same liberty to blend any sort of wines, whether white and red, or two reds or two whites, or white and pink (if we could get it) in a bonded warehouse that I have to do so in my own warehouse.

1232. You would like the Port of London to be like the Port of Cette?—As far as wine is concerned. People speak of adulteration, but wine is a very difficult subject to understand unless a man has learned the trade. To a highly educated man, or a man in a high position in society, who has been to college, and has been accustomed to have fine wines supplied to him, the idea of a young and coarse wine is dreadful; but all wines must be coarse at first, and they must be cheap if they are to be consumed largely; you cannot keep wine and heat it in the same manner that fine wine is heated by from time to time, blending, racking, fining, and fortifying, if you want to sell it at a low price; and, therefore, we are obliged to concentrate operations into one year, which would otherwise be extended over ten years at least.

1233. Mr. *Hankey*.] You say you seek advantages in the Customs which have been refused to you?—Yes.

1234. What is the nature of those advantages; are they those you have already expressed, or are there any others?—There is one advantage that I seek now which, I think, is only equitable and just upon free-trade principles; it matters not to the revenue whether I buy young wine, the product of the last vintage, or not; I claim to be allowed the same amount of strength on equitable principles that the Spaniards are allowed; if I desire to mix two wines together, in such proportions as will bring the strength to to a point not exceeding 42 degrees, I claim, as an Englishman, that I should be allowed to do it.

1235. That has nothing to do with the Excise?—No; not the Excise, but the Customs.

1236. You have made no complaint to the Committee against the Excise?—No, except (which only in a small degree affects me) with reference to British spirits; I want to have free option with regard to British spirits, however minute my dealings in them may be.

1237. You say that when people take samples from the docks there is an objection to the system of paying duty on those samples by the Dock Company?—Excuse me; I said the practice was this: that on an application by a merchant for a sample of his own goods the Company charge the duty; they not only charge the sample if he has an account, but they charge the duty.

1238. And what is done if he has not an account?—Then he pays the Dock Company's officers.

1239. It is rather a convenience to the merchant, is it not; the buyer not having to pay duty on every sample?—Undoubtedly.

1240. Mr. *Liddell*.] Do I understand you, as a person experienced in the wine trade, to express a deliberate opinion that the trade cannot sell a pure wine at a low price?—No; I do not say that.

1241. Then I think it will be necessary to qualify an answer you gave just now, which appeared to me to bear that meaning?—The principal constituent in fine wine is the age of the wine, and in Spain, where the climate is very arid, and where the bodegas are open, not to the sun, but to a strong current of fresh air from end to end, the evaporation is very great; the wines are from time to time racked from the lees, in order that as soon as the fermentation has been perfected, and the mucus in the wines has been precipitated, they may be free from that impurity; but that is a process occupying a great length of time, and involving various operations, all costing money. There is a great quantity of wine imported for home consumption, which is not more than two years' old, and in addition to that, in order that the wine may be cheap, we put in the spirit at the place where spirit is cheapest, and that at present happens to be in England.

1242. The result is, that you must supply by artificial means those properties which would be supplied by natural means if the wine were kept a sufficient

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a sufficient time in the country in which it is produced?—Yes; natural in conjunction with artificial means.

1243. Your complaints against the Customs, of certain inconveniences to which your trade is subject, result from the circumstance of the Customs refusing to adapt itself to what I may call the operations in the trade, and confining themselves simply to the protection of the revenue?—Just so; my complaint is of a want of liberty of action; that is, liberty to do what I like with my own for my own advantage, I claiming always to be the best judge of what it is right for me to do. It is quite clear to me that if I do not satisfy my customers they will not come to me again. The wine I sell goes to every part of the habitable globe. I think we do about five per cent. of the whole wine trade of the United Kingdom. We buy and sell one-twentieth part of the whole importations of wine; and if the Chancellor of the Exchequer's movement in favour of the consumption of wine in this country is to be assisted, we must have liberty of action. We venture to think we understand the thing better as residents on the spot than a man in Spain, or a man in France. We want to do that which they would do if they had sufficient intelligence to do it.

1244. Mr. *Cardwell.*] Your complaint is not against individuals, but against the system?—I do not complain at all of individuals, but only of the system. I have always met with the greatest kindness, courtesy, and attention, and whenever I have asked for an interview with Sir Thomas Fremantle, he has always granted it.

1245. I understood you to say that it was the law rather than the regulations of the department within itself that prevented their granting you the facilities you asked for?—Yes.

1246. Your complaint, therefore, is neither against the individuals nor against the system so far as it rests upon their regulations, but against the decision of Parliament?—With the system, so far as they are to administer it.

1247. But it is the law that stands in your way, and not any regulation of the Board?—Just so.

1248. When mixed wines are exported, are the original marks upon the casks erased?—Undoubtedly.

1249. Supposing you had this facility for mixing wines under the Customs given to you by law with reference to wines for home consumption, would you propose to have the same erasure of the marks?—All import marks.

1250. You would have the casks received for home consumption with that erasure upon them?—Yes.

1251. Do you think there is a universal desire in the trade to have greater facilities for mixing wines?—Some members of the trade confine themselves solely to what we call shippers' wines, that is, they will buy wine by the brand mark and quality mark, rather than deal with the wine they buy according to their own judgment. If you go to a shipper, and you want five pipes of wine of a given quality, designated by a particular brand, the practice in the wine trade is to rely more upon that than upon your own judgment.

1252. Does it fall within your knowledge, that complaints have been made by the trade, that too much licence for mixing wines is already permitted?—Yes; and I believe that those complaints have been made principally by those members who are importers solely.

1253. Then your complaint (to repeat what has been already said), is not against individuals?—Not at all.

1254. It is not against a system originating with those individuals?—No.

1255. But it is against the law?—Yes.

1256. And I understand you to say, that the opinion in the trade that the law should be changed, is not unanimous?—No, it is not.

1257. But, on the contrary, there are those in the trade who think that the law allows too much latitude already?—Yes, there are.

1258. *Chairman.*] But do I collect from your evidence, that it is the opinion of the trade generally with which you are connected, that it would be a very great advantage if you had to do with one department only, instead of two?—As regards British spirits. I do not pretend to say anything about malt, stamps, taxes, or anything else.

1259. Mr. *Cardwell.*] But in giving that opinion you stated that that portion of the inconvenience which fell upon your firm in particular, was not sufficiently large to make it worth your while to take the trouble of writing a letter to the Treasury upon the subject?—I did.

1260. *Chairman.*] But that observation does not apply to the trade generally?—Not that I am aware of; I cannot answer for other persons.

1261. Mr. *Cardwell.*] But so far as you yourself are concerned, you have not felt the grievance sufficiently great to make you think it worth while to write a letter to the Treasury upon the subject?—No, not in my case.

1262. *Chairman.*] But as regards the trade with which you are connected, is it a general opinion that considerable advantage would be derived if they had only one department to deal with instead of two?—Yes.

1263. Mr. *Liddell.*] Would not the natural result of the Custom House giving you those facilities, the absence of which you complain of as constituting your grievance, be to transform the Government warehouses under Government control, into manufacturing warehouses?—I think so to a limited extent. What I want is the development of the principle, and that, instead of my being allowed only to mix two wines from any one country together, I should be allowed to mix the produce of France and Spain together. I may have two sorts of wine, one grown on one side of the Pyrennees, and the other on the other, and I am not now allowed to blend them.

1264. Mr. *W. Forster.*] Would it be any greater convenience to you to be allowed to perform that operation in the Custom House instead of in your own warehouse?—Undoubtedly.

1265. Where would the convenience lie?—In the first place the duty would not have to be paid, and in the second place the Dock Company is provided with a much more useful and extensive plant for such operations than any private merchant could be.

1266. At whose expense would you propose this plant should be furnished?—At the expense of the Dock Company, who make a charge upon the merchant for it.

1267. Do you consider that you would pay the interest upon the value of that plant?—I think it is an undoubted fact, and I could produce evidence from the London Dock Company themselves,

selves, to show that the charges made for vatting have not only paid the interest, but the actual cost of that plant.

1268. If it is supposed that the public are put to expense in respect to the furnishing of plant, that must be a mistake?—Yes.

1269. Mr. *Cardwell.*] Under what national name do these wines, partly Spanish and partly French, enter into consumption?—As red wine and white wine.

1270. They do not go under any particular designation?—I dare say they do; but I never trouble myself about that after I have parted with them. I invariably sell my mixtures as white wine or red wine, as the case may be.

1271. When they leave the lock of the Customs they would leave without any designation which would lead to an erroneous inference?—I think so. For my own part I should have no objection if the law would grant us the privilege of mixing wines for home consumption to their being indelibly marked as mixed wines. That is done in the case of wines for exportation; I think it is objectionable, but rather than lose the opportunity of mixing the wines of different countries for home consumption, I would put up with that inconvenience.

1272. Mr. *Laird.*] What objections were raised by the Customs to your mixing wines?—I think the objection was made for statistical reasons.

1273. Have you ever applied for their reasons?—Repeatedly.

1274. And what answer did they give you?—They did not give any reasons.

1275. Have you ever written to them, asking them for reasons?—Whenever I have asked for an explanation why they decline, the general answer has been, "The Board do not see any reason to grant your request."

1276. You want permission to mix the wine of different countries in order that you may be put on an equality with merchants in other places?—I do.

1277. Sir *William Hayter.*] You stated just now, in answer to a question put to you by the Chairman, that the opinion of persons in your trade is, that it would be more convenient to them to deal with one Department instead of two?—Yes.

1278. It wou d be rather more convenient, would it not, to deal with none, as in the case of Jersey and Guernsey?—Undoubtedly, in the same way as it would be more convenient to be without the Income Tax.

1279. Mr. *Hankey.*] If I understand you rightly, what you would like on behalf of your trade, would be, a power of making any description of wine, whether coming from one country or from different countries, whether sweet or dry, or strong or weak, in whatever proportions you please, and that when those wines are so mixed, you should have the power of exporting them?—I have that power now.

1280. You would have the power of exporting it as wine of such a growth as you choose to represent it?—No, I do not say that.

1281. How would you describe the wine which had been so mixed when you exported it?—As white wine or red wine.

1282. Without any other description?—Yes.

1283. That would require a larger Custom House Establishment, more people and more warehouse room than there is at present, would it not?—Not at all; as far as exportation is concerned, the practice already prevails.

1284. The practice of allowing you to mix the wine of one country with the wine of another?—Yes; the wines of any country and of any colour, for the purpose of exportation only, and I want the same thing extended to wine for home consumption.

1285. When it was so mixed for home consumption, under what name would it go out of the Custom-house?—As white wine or red wine.

1286. That is not the usual way in which wine is sold for home consumption. It would be called by some particular name, would it not?—Yes.

1287. For instance, you would call wine sherry, though half of it was French wine?—Yes.

1288. Because there is French sherry and Spanish sherry?—Yes.

Martis, 21° *die Aprilis*, 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.	Mr. Horsfall.
Mr. Cardwell.	Mr. Laird.
Sir E. Grogan.	Mr. Liddell.
Mr. Hankey.	Mr. C. Turner.
Sir W. Hayter.	

T. B. HORSFALL, Esq., IN THE CHAIR.

JAMES NORRIS, Esq.; called in, and Examined.

J. Norris, Es

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1289. *Chairman.*] You are in business, I believe, as a wine merchant, in London?—As a wine and spirit broker; I am not a merchant.

1290. Do you come, at all, in contact with the Customs Department?—Yes, a great deal.

1291. Is your business chiefly with the Customs?—Do you mean in contradistinction to the Excise?

1292. Yes?—Yes, it is.

1293. Have you any reason to complain of the formalities necessary to be gone through under the present system of doing business at the Custom House?—Yes, I think they are very much too complex, and that they might be very much simplified.

1294. Do those difficulties arise on the removal of a cask of wine from one dock to another?—Yes; that is one of the principal things we complain of.

1295. In what respect do you complain of it?—I think there are too many papers to pass, and there is also a great hindrance to business from our having to wait for a cart watcher; and we find it very expensive, on removing small parcels of goods, to have to pay for one; we very often have to remove a few gallons of spirits from one dock to another; perhaps we have to remove as small a quantity as 10 or 15 gallons for the purpose of fortifying, and in that case there is an extra expense of 4 *s.* for the watcher; we are allowed to remove goods from London to Liverpool, or any other outport, merely upon our bond; and there is no reason that I can see why we should not have the same facility for removing them from one dock to another; some of the bonding warehouses are only across the street, and yet we are obliged to have a watcher for that.

1296. The watcher is an officer of the Customs, is he not?—Yes.

1297. And you have to pay for that officer?—Yes; and we complain of the expense and annoyance of that; we do not complain at all of the officers personally.

1298. And you think it is not right that you should pay for the protection of the public revenue?—I do not think it is any protection to the public revenue.

1299. Why do you not think it is any protection to the public revenue?—Because the goods are examined before they leave the place that we wish to remove them from, and they are examined again after they have reached their destination; and, as I have mentioned before, if that is not required in the case of removing goods from London to Liverpool, surely it cannot be required in the case of removing goods from one dock to another.

1300. Then what you complain of is the number of unnecessary forms that you are required to go through, and the unnecessary trouble to which you are put in removing spirits or wine from one dock to another?—Yes; that is one of our complaints.

1301. Are you prepared to suggest any simple mode by which this could be accomplished without the difficulty to which you refer?—I am.

1302. To what extent are you permitted to fortify wines in bond?—That is a vexed question at the present time; we were, until lately, allowed, on petition, to fortify to the extent of 40 per cent. of proof spirit to every hundred gallons of wine; but recently that privilege has been taken from us; and we are now only allowed to fortify up to 10 per cent.; that is to say, we are allowed to add 10 per cent. to the wine as it is brought to this country; the matter has been brought before the Chancellor of the Exchequer by several houses in the trade, my own for one; but no answer has yet been given to our application.

1303. You mean no remedy has been provided?—We have received no answer at all at present.

1304. When was it that you made the application to which you refer?—About two months ago; we could import wine from any country with 42 per cent. of spirit to every hundred gallons of wine; but if that wine, on importation, should only come in with 15, 16, or 20 per cent. of spirit, we can then only add 10 per cent. more, which will bring the wine up to under 30, and we consider that a very great hardship.

1305. By

1305. By whom is this restriction imposed?—By the Commissioners of Customs.

1306. You have nothing to do with the Excise?—No, nothing.

1307. Are you restricted at all with regard to your operations in British spirits in consequence of the Excise regulation?—We are prevented from doing business with them.

1308. In what way?—Because, when we warehouse a quantity of spirits, it is impossible for us to say, as brokers, what we may require to do with them; we may require them for export, or for fortifying, or for duty; in the case of British spirits we are obliged to declare what they are for before they are warehoused; if we require afterwards to use them for another purpose, there is entailed upon us a vast deal of trouble and loss of time in petitioning the different Boards to allow us to amend our entry.

1309. Is the system different in the Customs and in the Excise?—Perfectly so.

1310. Have you to communicate with both Boards in your trade?—Not in the case of Foreign spirits; not having a duty paid stock we have nothing to do with the Excise, the spirits not being British spirits, or very seldom being so.

1311. Then your trade does not bring you in contact with the Excise?—Very little indeed; we avoid as much as we can any business that would do so.

1312. Would it, in your opinion, occasion any risk to the revenue if a merchant were allowed the option of dealing with his wine as he pleased?—Not the slightest.

1313. Is it at all times in the care of the officers?—Until the duty is paid.

1314. Have you given any consideration to the question of the consolidation of the Customs and the Inland Revenue Departments?—I have, as far as I am able to judge; I have not much knowledge of the Excise; I am quite *au fait* as regards the business of the Customs, but not as regards the Excise.

1315. Do you think, so far as you are able to form an opinion upon the subject, that a consolidation of the two departments would be attended with advantage?—Decidedly.

1316. As regards the mercantile community generally?—Yes.

1317. And do you think also that it would lead to economy in the administration of the collection?—I should imagine that it would lead to very great economy.

1318. Have you heard that opinion very generally expressed?—Yes; I have heard it very generally expressed. I believe that there are now seven solicitors to the two Boards in London.

1319. Are you brought in contact with them?—Very little indeed.

1320. Mr. *Cardwell.*] Do you think that in the case of removing wines or spirits from dock to dock greater precautions are taken than are requisite?—I think that a larger number of forms are used than are requisite. I do not consider them precautions at all.

1321. Do I understand you to say that your business is exclusively under the control of the Customs?—Almost so; we have very little to do with the Excise.

1322. Would a consolidation of the two departments of Customs and Excise remedy the grievances of which you complain, with regard to the removal of wine or spirits from dock to dock?—No; it has nothing to do with it.

1323. So that the evidence you have been giving to the Committee with reference to the removal of wine or spirits from dock to dock is wholly unconnected with the question of consolidating the two departments of Customs and Excise?—Yes, entirely so.

1324. It is totally *nihil ad rem*?—Yes.

1325. The mixture of wines under bond is exclusively under the control of the Customs, is it not?—It is.

1326. If a consolidation between the Customs and Excise were to take place, would that at all tend to obviate the objections which you now feel?—Only in this way; that if that took place I think you must have practical men of business at the head of the department, and that would naturally tend to simplify business.

1327. The particular grievance of which you complain is, that you are not permitted to mix spirits with foreign wine to so great an extent as you desire; is not that so?—That is one of the grievances.

1328. What would be the duty on the wine which you seek to import, supposing it to be rectified and to be improved by the addition of spirit up to the point to which you desire to improve it?—Three shillings a gallon.

1329. And what is the duty on British spirits?—I ought not to be ignorant on such a subject; I believe it is about 10 *s.*

1330. Then you seek to be permitted to add that which would pay a duty of 10 *s.*, if it were charged with duty as spirit for home consumption, to that which is already under bond, and to clear for home consumption the united compound, on payment of a duty of 3 *s.*?—I only seek to be allowed to do that which a Spaniard or a Portuguese is allowed to do in his own country by the Customs' law; he can add wine to this country which is admissible on payment of the 3 *s.* duty up to 42 per cent. of spirit, and there is no reason that I can see why we should not be allowed to import the wine and add the spirit here, as we can do so at a much less cost than it can be added abroad.

1331. Whatever the reason may be, whether good or bad, the fact is, is it not, that if the concession you seek were made to you, you would clear for home consumption at a duty of 3 *s.*, that which, if it were cleared through the Excise, would pay a duty of 10 *s.*?—Yes; but I wish to explain that again, if you please; because the way in which you put the question, and the way in which I am obliged to answer it, would make it appear as if we wished some undue advantage on the wine that is imported of a greater degree of strength; up to within the last two months, or at any rate up to the beginning of the year, we were allowed to fortify wines up to 40 per cent.; and, as I have mentioned before, I can see no reason why, if we are allowed to import wines up to 42 per cent. of spirit at 3 *s.*, we should not be allowed to import wine in the rough, as I may term it, and add the spirit here, and, in a way, manufacture the wine in this country; for wine is, in fact, a manufactured article as much as the coat I wear; you never see wine in its natural state.

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1332. But still, whatever be the reason on which the request is founded, the request in point of fact is, that you should carry into Customs bond an article which if cleared for home consumption would pay a duty of 10*s.*, that you should mix that with another article liable to a duty of 3*s.*, and then clear the united compound at a duty of 3*s.*?—Yes; or use it for exportation.

1333. And that request has not yet been granted to you by the Treasury?—No answer has been given to it.

1334. If the Customs and Excise Departments were amalgamated to-morrow, would that amalgamation permit or tend to permit the admission of that which would otherwise pay the 10*s.* duty at a duty of 3*s.*?—I think it would, for the reason I have mentioned before.

1335. In what way, in your opinion, would the amalgamation of the Customs and the Excise tend to produce that result?—Because it certainly is only just that it should be done, and any practical man, I think, at the head of a united Board of Customs and Excise, would be most likely to recommend that such a thing should be allowed.

1336. In conducting the business in which you are engaged, I understand you to say that you do now avoid, as far as possible, all contact with the Excise?—We do.

1337. What is your reason for anticipating that, by a fusion of the two departments into one, the element of justice to which you refer would be introduced?—Because I hope that the result of any alteration would be an improvement on both services as far as the heads go.

1338. Then your reason is not an expectation that the mere fusion of the two departments would produce any beneficial result, but that new men would be introduced, who would probably take more rational views?—That is one reason; but I think also that great benefit would result from our having to transact business in one place instead of in two, inasmuch as it would be a great saving of expense.

1339. Do you carry on this business of mixing wines and spirits in two places, or do you do it entirely under the bond of the Customs?—We do it entirely under the Customs, but at different places.

1340. Then the fusion, or whatever it is that you wish to take place, is in two places, that are now entirely under the control of the Customs?—In various places under the control of the Customs.

1341. Any union, then, of the Customs and Excise would not tend to affect places which are now solely under the jurisdiction of the Customs?—I should think the effect would be that we should be allowed to use British spirits as we pleased, so that we might have the option of using either British or foreign spirits for the purpose of fortifying.

1342. What you wish is, that you should have increased facilities for mixing?—Yes.

1343. All your operations of mixing are now entirely under the jurisdiction of the Customs?—Yes.

1344. There is not, therefore, any necessity for going, for any purposes of mixture, partly to the Customs and partly to the Excise?—Not unless we have British spirits.

1345. And I understand you to say that you in your business avoid the use of British spirits?—Yes; on account of the trouble.

1346. But the particular grievance with regard to which you have memorialised the Treasury, and with reference to which you have at present received no answer, arises entirely under the jurisdiction of the Customs?—Entirely.

1347. Any amalgamation, therefore, of the departments of Customs and Excise could have no tendency to remove that grievance?—Only as far as I have explained before.

1348. That is to say, that other men coming in from another department might take a different view from that which is taken by the officers of the department as it now exists?—A different view from that which the Board have taken.

1349. Therefore if the present Board of Customs could be dismissed, and a new Board of Customs could be put into their place, that would have just as great a tendency, would it not, to remove your grievance as bringing over the Board of Excise to manage this business, or any portion of it?—My idea would not be to have a new Board of Customs, or to bring over the Board of Excise either.

1350. By what mode would you propose to attain the end that you have in view?—By having some person at the head of the department possessing a perfect knowledge of the details of business.

1351. Would you have him drawn from the trade itself?—I should not like to answer that question.

1352. Do you mean to say that the gentlemen who conduct this department have not those business qualifications to which you refer?—I think they have not; I can only speak with reference to my own trade.

1353. You think that there is a want of acquaintance with the details of trade?—Yes.

1354. Then if the Government were looking for persons who were to possess the qualifications you think necessary, they would have to look for persons who are acquainted with the details of trade?—I think that if they had an acquaintance with the details of trade it would be a wonderful advantage.

1355. Therefore you seek to alter the present Board by substituting new men who in their earlier life have had experience in the details of the trade?—It would be a wonderful thing for the trade of the City of London if that could be done.

1356. You think that one of the results would be that the request to which you have referred would be immediately granted?—It seems to me to be so just a thing that I think it would.

1357. Do you find that in the trade itself there is a general opinion in favour of increased facilities for mixing?—I think there is, except in the case of those persons who have a contrary interest.

1358. Would you have the new Board selected exclusively from those whose interest it would be to hold that opinion?—I think it would be better without a Board.

1359. You would have an individual to control all these matters whose opinions should be in favour of granting increased facilities for mixing?—I would certainly.

1360. Drawn from that portion of the trade whose interests lay that way?—Yes.

1361. Then the reform you would suggest is,

is, that the Board of Customs and Excise should be abolished, that some gentleman should be selected who entertains strong opinions in favour of granting increased facilities for mixing, and that the whole revenue of the country should be entrusted to his management?—No; I think that one person is very much superior to a Board, because then the decisions are always to the same effect, which cannot be the case when the business has to be conducted by a Board.

1362. Then you would propose that the Boards should be abolished, and that a fusion should take place between the two departments?—Yes.

1363. And you think that the united departments should be entrusted to the management of one individual?—Or to as small a number as possible. I am not sufficiently acquainted with the Excise to say what their work is.

1364. Do you consider that that individual, or those few individuals, should be particularly conversant with the details of business?—Certainly.

1365. With the details of business falling under the cognizance of the revenue department?—As much as possible. I do not suppose you could find any one person conversant with the whole business of the Port of London.

1366. Then, supposing it not to be possible to find any one person conversant with the whole business of the Port of London, it would be necessary to have a number of persons?—I think that a general knowledge of business would be quite sufficient, without its being necessary that the party should be conversant with the minor details of each branch of business.

1367. Then, upon the whole, do I understand you to recommend the abolition of the two Boards which at present exist, and that the management should be in the hands of one person, or in the hands of a few persons who have spent the early part of their lives in the conduct of various businesses which come under the control of the revenue department?—That is my opinion.

1368. And to that union you would look for a removal of the grievances of which you have spoken?—And many others.

1369. You think that in that case goods might be removed from one dock to another with fewer formalities?—Yes.

1370. And that greater facilities might be given for the mixture of wine under bond?—Yes; those are two points.

1371. Will you have the goodness to mention any others that occur to you?—I think that the number of forms at present in use by the Customs might be materially diminished. I have the forms here necessary for the removal of, I will say, one cask of wine, or one cask of spirits, or even a few gallons, from one dock to another. They consist of four. Here (*producing it*) is a book, and here are three papers; I cannot see what is the use of having more than two papers. The book is first of all passed at the Warehouse-keeper's Office; it is then sent to the gauger with this first paper; it is then returned to the Warehouse-keeper's Office, and then, I believe, these two forms are filled up, one of which is kept at one dock and the other at the other. I think that if one dock had one paper and the other the other, that would be quite sufficient, without copying the same details four times over.

1372. Do I understand you to say, that the reason why you hope that the suggested consolidation of the two departments will be brought about, is that the persons who would administer the duties of the united Board would be more conversant with the ordinary details of trade than the gentlemen who now administer them?—Decidedly.

1373. Not that the different persons,—as, for instance, the Superintendents of Income Tax and Malt Duties, and a variety of other duties,—should be united with the Customs, but that the persons who superintend this particular business of moving wine and mixing wine should have greater acquaintance with the details of the wine trade than they have at present?—I would say that they should have a greater acquaintance with the details of business generally than they have at present. I am speaking now only of the Boards, and not of the officers. I think it would be a very desirable thing that the Malt and Spirits and Customs duties should be under one head and in one place; but, as I mentioned in the first instance, I have very little to do with the Excise, and, therefore, my opinion with regard to the Excise is not of any great value. I can only judge of that as anybody else would judge. If I had two businesses to conduct, I would rather have them both in the same premises and under one head, than I would have one in Westminster and the other in London.

1374. You have spoken of the officers. Are the officers men who are acquainted with the details of business?—Not with the details of our business, because the details of our business can be understood only by a person who has been thoroughly brought up in it.

1375. But with the details of their own business, namely, the protection of the revenue?—Yes, I think so.

1376. Then the officers are persons who are practically conversant with the details of their own business?—Certainly.

1377. Would it be necessary then, in your opinion, that an officer at the head of the whole department should be acquainted with the details of business in the way in which you are acquainted with them?—No, that would be an impossibility.

1378. Then in what sense do you wish them to be acquainted with the details of business?—I should wish them to be acquainted with the general details of business.

1379. Do you mean that they should have that sort of acquaintance with business which a man gets by being engaged in trade?—Yes, I presume so.

1380. Then those who are to be at the head of the department ought to have that kind of knowledge of which you have now spoken, with reference to every trade from which revenue is collected?—I do not think it is at all necessary that they should have the same knowledge of each trade that I have of the wine trade; but I think they should have a general knowledge of the habits and customs of business; for instance, I think that a man who had been in the tea trade all his life, or that any person with a business knowledge, would in the course of a few months be able to master sufficient of our trade to be at the head of the Customs.

1381. But you would consider it necessary, would you not, that he should have been engaged practically in some trade, or it would be hopeless for him to attempt to acquire a knowledge of the

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details which it is necessary for a person to know with a view to managing the wine trade?—I will not say that it would be altogether hopeless; but I think there can be no doubt that it would be a great assistance to him if he had been engaged in trade.

1382. May I take it generally that the principal advantage which you think would result from the consolidation of the two departments is that you think that the head or heads of the consolidated department would be persons who had in their early life been engaged in some branch or other of trade?—Certainly not; I think it would be productive of very great economy in the first place.

1383. So far as regards the removal of the grievances of which you have complained, is that to which I have just adverted the way in which you would expect your grievances to be removed?—I think that the grievances would be removed if that took place; and I also think that it would be a great assistance to business if we were able to do business at one point instead of two.

1384. All your business, as I understand you, is done under the exclusive jurisdiction of the Customs?—Yes; but it is very much divided in different places; and I think it is most important that it should be all brought together, a subject upon which I should like to express my opinion presently.

1385. But the only way in which a fusion between the Customs and the Excise would tend to bring your business together would be that the heads of the department should manage it more according to your view of what is right than they do now?—It would also allow us to do business in British spirits, which we cannot now do without extra trouble.

1386. That is, you would introduce a business which you do not now enter into, but which you would enter into if it were not for having to go both to the Customs and Excise?—Yes.

1387. Will you now tell us what is the economy which you think would result?—I think it would be very great; because instead of having so many heads, you would have only a few; instead of having so many solicitors, you would have only one or two; and instead of having so many receivers, you would have but one.

1388. Have you gone into the details at all?—No.

1389. Can you give me any estimate?—No, I cannot; I was only aware that I was to be examined here on Saturday, as I was leaving town.

1390. Are you at all acquainted with the amount of duty discharged by the different officers, so as to be able to say whether any of them have an idle time of it?—I only know that their time is not fully employed in many departments; but I cannot give you the details.

1391. You cannot give any specific evidence upon that subject?—No.

1392. So that your opinion as regards economy is a general one, and you are not prepared to go into details?—I may state that in my younger days I was a dock clerk, living almost among the docks, and at the Custom House.

1393. Did that bring you at all into communication with the Excise?—Very little indeed.

1394. Then it did not enable you to form an opinion as to whether a fusion of the Excise and Customs would tend to economy or not?—My opinion is that it would; but that is only a general opinion.

1395. *Chairman.*] Are there any other suggestions that you would wish to offer to the Committee?—I think it would be a great convenience to merchants, and that it would tend to great economy as regards the revenue, if the whole of the Custom House business were transacted in Thames-street, instead of being transacted, as it now is, at the different docks; it would simplify the papers that we use amazingly; it would allow us to do with much fewer dock clerks, and it would be a great assistance to us in every respect. At present, at the London Docks, the Saint Katherine Docks, and the East and West India Docks, they have separate Custom Houses; if we have much business at each, we are compelled to keep a dock clerk for each; at the Victoria Docks, which is very much further (I believe double the distance) from the Custom House than either of those other docks, all their accounts are kept at the Custom House, which is found to be a very great assistance. That is also the case at the different local bonded vaults, such as Cooper's Row and Nicholson's Wharf; they are all kept at the Custom House; and we can do our business under one roof; one clerk does it all: I think that is a most important matter; it would also tend very materially to curtail the number of forms required.

1396. Mr. *Cardwell.*] As to the prohibition to mix more spirit than 10 per cent. with wine, of which you have spoken, does it fall within your knowledge whether it is the law (that is a decision of the Legislature), or a decision of the Board of Customs, that prevents it?—I think there is a doubt on the subject.

1397. It does not fall within your knowledge which it is?—I do not think that the Customs themselves know; I have seen the Board of Customs upon the subject, and they are at sea; they allowed it for many months, if not for two or three years.

1398. But, giving evidence for yourself, you do not know?—I do not know.

Mr. George Candelet; called in, and Examined.

Mr. *G. Candelet.*

1399. *Chairman.*] I believe you are secretary to the Licensed Victuallers' Association for trade?—I am.

1400. Are you also secretary to the Licensed Victuallers' Association at Manchester?—Yes. Perhaps I may be allowed to explain to the Committee that, so far as my connection with the trade is concerned as secretary, it embraces a number of towns, of which Manchester is the centre; it embraces Bolton, Preston, Bury, Rochdale, Oldham, Staleybridge, Stockport, Ashton, and all the neighbourhood round about.

1401. Can you inform the Committee how many licenses are issued annually to publicans and beersellers for the sale of spirits, beer, and tobacco, within the Manchester collection?—I am not acquainted with the exact number of licenses that are issued within the area or district that has

has been named by me, but it has frequently formed the subject of complaint when we have had a central meeting of deputies from those towns, that they have been obliged to travel a great distance in order to obtain their licenses. They have had it communicated to them that a Committee was sitting at the present time for the purpose of economising the collection of the Revenue arising from the Customs and Excise; but with them it is a great point to urge upon the attention of this Committee the importance, if possible, of economising their time, which is money to them, and they cannot see why it could not be done with one journey as well as by having to go twice and often three times.

1402. Then the collections are made twice in the year?—Yes, twice in the year.

1403. In what months?—The tobacco licenses are collected at one period of the year and the spirit licenses at another.

1404. Do you think they might as well be both collected at the same time?—I think they might both be collected at the same time, and I think also that there are a great number of unnecessary forms required to be gone through before getting possession of those licenses.

1405. Will you state to the Committee what those forms are?—The forms required for the wine licenses, for the spirit licenses, and the beer licenses, are all issued by the Excise, and when one form is issued for one license, I think they might all very conveniently be issued at one and the same time.

1406. Would that be attended with economy in the collection of the revenue, and would it be attended also with a great saving of labour and trouble to those who have to obtain the licenses?—No doubt. I would wish to see the affairs of the State economised in a pecuniary point of view; but the great subject of complaint among my friends has been the unnecessary loss of time that there is, when it all might be done at one and the same time.

1407. Does your trade bring you at all into contact with the Customs?—I am not aware that it does, very frequently.

1408. Then your observations are applied exclusively to the Excise?—Yes, to the Excise.

1409. Can you tell the Committee how many licenses, or about what number of licenses are issued in the course of the year in the district to which you have referred?—I should think about 10,000; but I am not correctly informed upon that point. I scarcely expected to have been called upon so suddenly, and my attention has been occupied by other business. No doubt I should have been able to inform myself better with reference to the number of licenses, if I had had a little more time for consideration, and for collecting information.

1410. Are you aware of any valid reason why they should not all be collected at one time?—I am not. I know this, that many of the large commercial firms in Manchester have separate and distinct branches, and those branches are all conducted and directed under one head; and we cannot conceive, nor can we yet understand, why there should be such a circumlocutory routine as there is in reference to the collection of the Excise and the Customs. The thing seems to be very conveniently done in the case of the large commercial firms in Manchester, and some of them are very considerable; perhaps the largest commercial firms which we have in Europe are located in Manchester.

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1411. Have you any ground of complaint as to unnecessary restrictions imposed upon publicans, by compelling them to keep books, and to have certificates of their stock?—Every publican is obliged to keep what is termed a stock book. That stock book, if properly attended to, should be a representation of the permits which are issued by the Excise, before a party is permitted lawfully to retail those spirits out for consumption; it may have been the case some years gone by, perhaps a quarter of a century ago—that there was some utility in these stock books; but at present they appear to be useless records. They are very carelessly kept, and, as far as the Excise officers are concerned, their inspection to a very great extent is merely formal, because it is a portion of their duty to see that no spirits are retailed, except what are previously entered in the stock account. They cannot keep any check upon the stock books; a cask of spirits may be entered in the stock account, as it were, to-day, and the Excise officer, perhaps, will be several days before he makes his call; and before the spirits in some houses are what is termed "broken." The stock is not dipped and compared with the original entry. We cannot see the utility of it; and the penalty is very considerable. I believe that every publican is liable to 100 *l.* penalty who neglects to make the entry from the permit as he receives it.

1412. Has there been any change in the law which renders useless now those books and certificates which were formerly useful?—I am not aware of any change which has rendered those books useless; but in the way in which the books are kept at present we cannot see any advantage to the State.

1413. Do you think that the revenue officers see any advantage to the State?—I do not think they very much care about anything beyond the performance of their routine of duty. I do not think that they have any care about the matter.

1414. Is not the object in some measure to put down illicit distillation?—We cannot see that the Excise officers can ascertain from the stock book what extent of illicit distillation is going on in the neighbourhood. The Excise officers can no more ascertain the extent of illicit distillation from the stock books, than the police in their duties can ascertain the extent of crime from the number of convictions which are recorded.

1415. Has not the system of keeping what is called a stock book been abandoned?—Virtually it is abandoned, for I believe there would be a great many penalties enforced if the stock were compared with the original entry, and spirits would be found to be upon the premises which are not at all entered in the stock account in the stock book.

1416. Then you do not think that the certificates are of any value in checking illicit distillation?—I do not.

1417. Does the requirement of those certificates entail any unnecessary labour and expense on the Excise department?—I should think it is a very material portion of their labour, and that they might be very much more usefully employed on behalf of the State in another direction,

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instead of doing that which at present we conceive to be unnecessary.

1418. In what way do you think they might be more usefully employed?—In filling up the forms for the granting of the various licenses which are required, instead of inspecting these books, and in the management of the Customs.

1419. Have you, or the body you represent, given any consideration to the advantages or disadvantages which would result from consolidating the Customs and the Excise, or the Customs and Inland Revenue?—Yes; very frequently it has formed a subject of consideration with the Central Association, who think that a great deal of time on the part of the trade is lost, and that a great deal of money is foolishly expended on the part of the Government, entailing unnecessary labour upon the Excise, and the same with the Customs, that if they were both amalgamated the labour and expense of conducting the two departments might be very much abridged.

1420. Mr. *Cardwell.*] Do I understand you to say that all the business of the Association of which you are secretary is done through the Excise?—Yes, pretty near.

1421. And no part of it through the Customs?—I am not aware of any thing that is done through the Customs. I may mention an instance which came under my notice during the last summer, where a party purchased a cask of spirits from a firm in Glasgow; when he wrote for the spirits to be forwarded to the Local Bonded Warehouse, instead of styling the place where he wanted the goods to be sent to the Local Bonded Warehouse, he said "send them to the Queen's Stores," and the consequence of that was that they came to the Customs, and when he required the goods to be given up to him, he being ready to pay some 90 *l.* of duty down, to obtain possession of those goods, the Commissioners of Customs had to be written to in London, and the Commissioners of Inland Revenue also. I should think that it took something like four months to satisfy those two departments; and although the man was ready to pay down the amount of duty required, still he could not get possession of his goods.

1422. Have you known of many cases of that kind?—That is the only one that ever came under my notice, and that was last summer, but I have reason to believe that there are other cases of the same description.

1423. You are Secretary, I think you say, to the General Association?—Yes.

1424. And your province at Manchester extends to all the great and populous towns round Manchester?—Yes.

1425. How long have you been such Secretary?—For seven years.

1426. And during those seven years, this is the only case you ever heard of?—Yes.

1427. It arose, I think you said, from a mistake in the direction?—Yes, a mistake in the directions.

1428. And is that the only grievance you are acquainted with, which a consolidation of the two departments would have removed?—No, the principal grievance is the waste of time; a person requiring, perhaps, three licenses, would very likely have to go three separate times for those licenses, and would be required to observe three separate descriptions of forms; the forms in some cases are very complicated, and the slightest informality in filling up those forms would increase the trouble of getting possession of the license; my friends have frequently complained that that occasions a very great waste of their time, and they think that if some plan could be devised by which they would be enabled to get possession of the whole of their licenses, without being put to what seems to them to be unnecessary trouble, it would be a very great advantage to them.

1429. All these licenses are under the Excise, are they not?—Yes, they are under the Excise.

1430. All this which you consider a waste of time and trouble is limited, therefore, to the Board of Inland Revenue?—Yes.

1431. It has nothing whatever to do with the Board of Customs?—I am not aware.

1432. Would a union of the Customs and Inland Revenue have any effect whatever in removing the grievances of which you have just spoken with regard to these licenses?—I may state that those with whom I am connected feel that the Excise laws are a mass of confusion altogether, and we have frequently endeavoured to induce Parliament to consolidate and simplify them, so as to remove the ground of complaints which I have just put before the Committee.

1433. What you want is a consolidation of the Excise laws, and a simplification of Excise practice?—Yes.

1434. If the Excise Laws were consolidated, and if the practice of the Excise were simplified, your grievance would be removed?—Yes.

1435. And that without entering into the consideration of a union with the Board of Customs at all?—The complaint of my friends is simply confined to the Excise Laws; but at the same time it has been thought by them that if the simplification of which I have just been speaking were accomplished, the whole thing might then be thrown under one direction, which would prevent such cases from again occurring as that which I have just brought under the notice of the Committee.

1436. That, I presume, is a general opinion founded on general reflection, and not an opinion arising from your experience, which you say has been wholly derived from dealings with the Board of Inland Revenue?—Precisely so.

1437. *Chairman.*] Are there any other suggestions that you would wish to make to the Committee?—There is one further matter which I should like to bring under the notice of the Committee, and that is this: it is but recently that we have had the advantage of a local bonded warehouse; formerly Liverpool used to be the great depôt for the reception and storage of goods of that description; the local warehouse is, comparatively speaking, of little advantage unless this Committee should recommend to Parliament the abolition or modification of some obstacles which are in the way of the transit of goods from Liverpool to Manchester.

1438. Mr. *Hankey.*] Do you think that that could be done in a better way by an amalgamation of the two Boards?—Yes; I think it might be done if there is to be through the instrumentality of this Committee a more economical management as regards the transit of goods from general warehouses to the local warehouse; I think that if those forms were modified, and the charges and fees and so forth, were abolished, the local warehouse would become much more useful; but as the matter stands at present there are such barriers in the way as, comparatively speaking,

speaking, to render the local warehouse almost useless.

1439. When you use the word "economical," do you mean economical to the Government or to the owners of the goods?—I think that to a very great extent the advantage would be mutual both to the owner of the goods and to the Government.

1440. But the greater facilities to which you allude might be attended with greater expense, might they not?—The expense would not be increased, because the more cumbrous the machinery is the greater is the staff of clerks that you require.

1441. Do you think that by reducing the present machinery you might economise the number of clerks?—Yes; you might abridge the labour, and so, of course, the expense.

1442. You have never heard the subject generally discussed, have you, as to the advantage of consolidating the two Boards under one general revenue department?—Only among my own friends; and the chief ground of complaint among those parties has been the apparently unnecessary loss of time that there is.

1443. Sir *Edward Grogan.*] I think you have stated that you have no knowledge of or dealings with the Customs, properly so called?—Not very much.

1444. None of the gentlemen whose opinions you represent here would be considered as direct importers; they buy of some large merchant, do they not?—The opinions I have endeavoured to put before the Committee have reference chiefly to the unnecessary trouble which has been entailed upon them, arising out of the Excise laws.

1445. You are aware, are you not, that there has been a recent change in the duty on spirits, that change having taken place within the last two or three years?—Yes.

1446. Have you found any increased facilities for carrying on business by reason of that change?—It has been a very great obstacle; there may have been, according to the returns, a decreased consumption in the quantity of excisable spirits, that is of duty-paid spirits, but we have every reason to believe that there is illicit distillation which the Excise cannot possibly detect.

1447. Can you state to the Committee the information on which that opinion is based?—Yes; I have in my possession (but I have it not with me now), a return from the chief constable of Manchester, and also from the chief constable of Salford, extending over seven years, showing the amount of drunkenness, and from that report drunkenness appears to have increased, although the cost of spirits has been greater during the last two years than it had been for many years before.

1448. What has been the increase of duty on spirits?—One shilling and eleven pence.

1449. Is it the fact that in consequence of the equalisation of the duty on spirits from all parts of the kingdom, a larger quantity of Irish spirits has been imported than was imported formerly?—I believe there has been a large importation of Irish spirits.

1450-1. In the case of spirits transmitted from Ireland to England, is that done through the Customs or the Excise?—Through the Inland Revenue.

1452. Your bonding warehouse at Manchester is a general bonding warehouse, is it not?—Yes; it is a general warehouse.

1453. Let me assume a cask of spirits to be landed at Liverpool from Ireland, under the charge of the Customs, how do you get it from thence to Manchester?—I believe it comes to the general warehouse for the reception of all kinds of duty-paid goods.

1454. That is, goods on which duty is to be paid?—Yes.

1455. Then that Manchester warehouse is a combination of both services, the Excise and the Customs *qua* taking care of the goods?—In the Manchester warehouse there is a department set apart for storing Irish spirits; but the two services are quite distinct.

1456. If that be so, how can you expect that any increased facility in carrying on your business will arise from a consolidation of the Boards generally throughout the kingdom?—Because that process, so far as the body is concerned with which I am connected, is, comparatively speaking, useless. There are so many forms to be gone through, that the parties prefer the goods lying in Liverpool until they want them, and then they are transmitted direct.

1457. Do we understand that when you state that the trade generally would wish for some alteration with regard to the bonded warehouse at Manchester, that that refers to the different fees that are payable on the stages necessary to be taken to transmit the goods from one place to another; is that what you mean?—What I mean are the forms used by the Customs.

1458. Mr. *Liddell.*] You spoke just now of certain obstructions which occur in the transit of goods from the port to the Inland bonding warehouse, of which the trade with which you are particularly connected complain; can you explain to the Committee what those obstructions are?—I believe that there are several forms to be signed, and different documents transmitted backwards and forwards which require countersigning, so that parties say, "Well, there is never an end of this kind of thing," and they prefer to let their goods lie in Liverpool, rather than ask that they should be transmitted from Liverpool to Manchester where they can have them under their own immediate eye, which would be an advantage to them, because many parties sell goods in bond, and if they could take a customer down to the bonded warehouse and draw certain quantities for inspection and for testing, they might be induced to purchase; but as long as they lie in Liverpool the customer is so much inconvenienced that many times the goods lie there, and a sale is lost.

1459. You complain of the various documents, are those documents issued by the Custom House?—Yes, they are Custom House documents chiefly.

1460. A double set of documents?—Yes.

1461. But you just now said that it is when goods are lying at Liverpool that these things occur?—Yes; when they lie at Liverpool, and are required to be transmitted to Manchester.

1462. You say that there is a difficulty in clearing these goods from the Custom House in Liverpool, in consequence of the various documents; have you any difficulty in obtaining the clearance when they arrive at the bonding warehouse in Manchester?—I believe that the charge for obtaining possession in Manchester is comparatively greater than the charge in Liverpool.

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The Customs charge 5 *s.* per cent. on the amount of duties collected in Manchester, which is not done in Liverpool.

1463. So that the trade pays for the increased facility it obtains from the bonding warehouse at Manchester?—At present it does; but it is the opinion of my friends that that might be very much economised, if the difficulty of getting goods transmitted from Liverpool to Manchester were removed; they think it would enable the local authorities to modify their charges very much in Manchester, if some of the difficulties in clearing out from Liverpool and in transmitting goods to Manchester were removed.

1464. Mr. *Cardwell.*] You have inland bonding at Manchester, have you not?—Yes.

1465. Are you speaking of a removal from a bonding warehouse at Liverpool, to a Customs warehouse at Manchester?—Yes.

1466. And that is entirely within the province of the Customs?—Exactly.

1467. It is not mixed up at all with the Excise?—There are both Excise goods and goods belonging to the Custom House department bonded there.

1468. The fees and obstructions of which you have spoken, are difficulties occurring in the removal of goods from a Customs warehouse at Liverpool to a Customs warehouse at Manchester, are they not?—Yes.

1469. They have nothing to do with the Excise?—No.

1470. One of the officers of the Board of Customs has suggested to me to ask whether you have any objection to give the name of the person to whom you have referred, as having applied to the Board with reference to some goods that had been misdirected to Glasgow, in order that the Board of Customs may inquire into it?—I have not the least objection. The purchaser was Mr. Andrew Dobbie, of No. 29, Withy Grove, Manchester.

1471. He is the person to whom you have referred, and his application will be found recorded at the Board of Customs?—Yes; and also my letter of complaint, with the exact date of which I cannot charge my memory.

1472. Are you aware whether or not the fees of which you have spoken are imposed at Manchester with a view to repay the expense of bonding there?—Yes, precisely so.

Veneris, 24° *die Aprilis*, 1863.

MEMBERS PRESENT:

Mr. Bagwell.	Mr. Horsfall.
Mr. Cardwell.	Mr. Laird.
Mr. W. E. Foster.	Mr. Liddell.
Sir Edward Grogan.	Lord Robert Montagu.
Mr. Hankey.	Sir Stafford Northcote.
Sir W. Hayter.	Mr. C. Turner.

T. B. HORSFALL, Esq., IN THE CHAIR.

FREDERICK ST. JOHN Esq., called in and Examined.

1473. *Chairman.*] WHAT is your position in the Customs?—Surveyor General.

1474. And what is your present salary?—My present salary is 1,000 *l.* a-year.

1475. How long have you been in the receipt of that salary?—About two years, I think.

1476. Is that a larger amount than was received by your predecessor in office?—My predecessor had 900 *l.* a year; it is an additional 100 *l.*

1447. How long have you been Surveyor-General?—About 10 years, or rather more; about 11 years.

1478. Will you have the goodness to state to the Committee when you first entered the Customs, and in what capacity?—I entered the Customs first on the 30th November 1824, as an extra clerk; I served about five years as extra clerk; I was then appointed a Landing Waiter in London, and served in every way in which a Landing Waiter could serve; from that time I was promoted to be a Landing Surveyor, and in that capacity I performed every duty of a Landing Surveyor in London, those duties being very numerous. I was then promoted to Liverpool as an Inspector General; I was rather more than six years an Inspector General in Liverpool; from that I was promoted to be Surveyor General in London, and in the performance of my duty in that capacity I have visited every port in the United Kingdom, with the exception of Scilly and the Isle of Man. I have visited several of them two or three times.

1479. Does that comprise the principal portion of your duty?—It forms a very important portion of my duty.

1480. You are, I think, so far as your position goes, the principal practical officer of the Customs, are you not?—Yes.

1481. And you rank next to the Board?—I think that may be rather a disputed point. We may think so, but other officers may be prepared to dispute it with us.

1482. You state that you have made periodical surveys of the whole of the ports in the kingdom?—I have, with the exceptions mentioned.

1483. Are you, therefore, practically acquainted with the business transacted in the whole of those ports?—Yes, I think I may say that I am practically acquainted with the business transacted in the whole of those ports; within the last two or three years I have visited every port in the United Kingdom, with the two exceptions I have named.

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1484. You are, of course, thoroughly acquainted with the mode of doing business in London?—Yes, I am thoroughly acquainted with it.

1485. It is the practice, I believe, for the Board to refer all questions of importance to the Surveyors General?—All questions requiring investigation or inquiry are sent to them for the purpose of their investigating them, and seeing the parties interested; it is their duty to make inquiry into all causes of complaint and of delay in the conduct of business, or with reference to any neglect of duty on the part of officers, and all questions relating to the discipline of the department are referred to them for investigation.

1486. And you report to the Board, do you not?—We report to the Board.

1487. And the Board is necessarily in most cases guided by your report?—I am not prepared to say that; they frequently require a further investigation to be made, and then exercise their own judgment on the whole case. Questions relating to the conduct of an officer with reference to any material point, have been for some years past investigated by the Board themselves on oath.

1488. Mere matters of simple routine the Board would not refer to you?—No; there are many papers that are not referred to us.

1489. But I suppose that they refer to some officer in every case?—With reference to matters of detail they do; but there are many cases such as those very important cases that have been recently under consideration with regard to the detention of foreign ships with which the Surveyors General have nothing to do; the Board in those cases consulted their solicitor before giving their decision.

1490. But in the great majority of cases no decision is arrived at by the Board without taking the opinion of some officer?—There are many cases, I think, which they deal with themselves.

1491. Of course, the opinions of practical officers are very essential to the Board in coming

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ing to a conclusion on important questions?—Yes; when matters are referred to the officers the object in a great measure is to ascertain the facts, in the first place, so as to enable the Board to deal with the question; that is very much the duty of the Surveyors General, who may in addition offer any opinion of their own.

1492. Are there not many matters of mere routine which could be dealt with by the principal or superior officers, without troubling the Board?—A great number of such cases have been, of late years, dealt with in that way; for instance, many of the matters which have been mentioned here by some of the witnesses, as matters which could be dealt with without interference by the Board. A great number of alterations have been made of late years, by which details of that kind have been disposed of by the officers; but, with reference to matters relating to the trade of the country, it is not desirable to leave the decision to the officers, however high in rank they may be, or you would get a diversity of practice.

1493. My question applied to mere questions of routine. If the parties applying in such a case were not satisfied, they could appeal to the Board, could they not?—Yes.

1494. If such a plan were adopted, would not that necessarily relieve the Board from many matters of detail?—It has been done to a great extent. I do not think you could relieve them from much more, without incurring the danger of creating a diversity of practice.

1495. It has been stated before the Committee that the forms and documents in use in the Customs are too numerous and troublesome. What is your opinion upon that subject?—There has been a great deal of discussion as to that lately. I saw the collector of Liverpool, last summer, and he entertained an opinion that the number of forms could be reduced; and he, upon the request of Sir Thomas Fremantle, stated several matters with regard to which he thought the number of forms might be reduced, and the papers were referred to me for inquiry. I saw all the principal officers concerned, and we did not think that there could be much change made. The papers, with all our opinions, were then sent again to the collector at Liverpool, for his further consideration, and he was requested to come to London, which he did; and after talking the matter over a good deal, we did make some very considerable alterations, which we hoped would have been productive of great benefit. The collector at Liverpool was very sanguine about it. I certainly was not so sanguine myself, and the result has not quite come up to our expectations. We have had complaints from Dublin and Belfast, and other places, that the reduction of the number of documents does not give that facility which we had hoped it would give; they say that they like the old form better, and that by dividing the documents among more people, you get greater despatch. In England we have not had any complaints about it. It principally related to goods removed under bond, and where they have come by railway singly, the scheme has answered; but where a great quantity of goods is accumulated in one vessel, we have had to modify it, or it would have increased the labour to the merchant, rather than reduced it.

1496. From whom did those complaints to which you refer emanate?—They emanated from the merchants, in the first place, in Dublin.

1497. Then the abolition of many of the forms has, in your opinion, been attended with disadvantage rather than advantage?—I do not go so far as that. I think there are advantages attending it in some instances; it affords facilities in certain cases, but, as I have said before, where an accumulation of goods gets into one vessel, and the goods are removed, the complaint is that it increases rather than diminishes the work.

1498. Can you state to the Committee the number of documents that have been abolished?—Within what period?

1499. I will say within the last twelve months?—I cannot give you the number. I have not any details as to the number of documents that have been abolished. I think that by the last alteration, which was made by the suggestion of Mr. Edwards, the collector of Liverpool, we contrived to make five documents do what nine did before; but that was by making both the back and face of the document useful, and by making the documents go round about from one department to another. Where the offices are all close together, as they are in Liverpool, it may facilitate business, and save a certain amount of labour; but where the offices are, as they are in London, scattered all over the port, and where the goods intended to be removed come by different importing ships, the effect of adopting those suggestions would be to increase the labour, although the system is, I believe, answering very well in Liverpool.

1500. Is not that rather an argument in favour of concentrating the offices?—That has been a scheme which I have rather wished for some time to see adopted in London; but the trade was, and still is, very much opposed to it,—in fact, they will not hear of it. The concentration of all the warehousing departments in London is a matter which I have several times talked of; but the trade will not let me talk of it seriously; they are in great dread of it. We have, however, so far adopted it that all the warehousing business for tea is concentrated in one office in London; the business of the Victoria Docks, which are a long way from London, is also managed in London; but that is done, I may say, in opposition to the wishes of the Dock Company, who have several times petitioned against it. It was only last week that I was at the Victoria Docks, and they complained then of the inconvenience resulting from it. The wharfingers, also, on the south side of the river, have repeatedly petitioned to have separate offices to themselves, but hitherto we have been able to resist that; whether we shall be able to do so ultimately or not is a question as to which I entertain some doubt. It was only the other day that I met a very influential wine merchant in the London Docks, and he said: "I hear a rumour that you are going to concentrate the offices." He said, "We shall resist that, if you do, for it is a most material matter to us." But concentration does answer in the case of tea, and in the Victoria Docks parties get their goods delivered quite as quickly as they do where the offices are separated; but still they complain.

1501. Can you inform the Committee when the order was issued for the abolition of those forms of which you were speaking just now?—The early part of this year, I think about February or March; the change only came into operation on the 1st of April.

1502. That has afforded hardly sufficient time to

to test the value of the change?—No, I think that has not afforded sufficient time to test the value of the change.

1503. Is it your opinion that simplification with regard to forms may be carried much farther?—I am not aware that it can. I am constantly on the look-out to do what I can in that direction, and I should immediately suggest it to the Board if anything of the kind occurred to me. Recently Mr. Edwards has made another suggestion, which is now under the consideration of the Board, but that will not make much alteration in the forms; the forms appear to be very numerous, but in reality they facilitate business, by enabling matters to go on at once; for instance, if a merchant is removing tea under bond the delivery order is made out, is being examined, and is getting forward in the office; so that, by having separate documents, the work gets on faster than it would if too much were put upon one document. It greatly facilitates the check and the furnishing of the statistics. In the case of such a large article as tea, you must keep the statistics in a number of books; and by separating them, you can facilitate the making out of statistical accounts.

1504. Are you aware that the public complain rather strongly of the number of formalities which it is necessary to go through in transacting business with the Customs?—I have had very few such cases to investigate. I scarcely recollect one. They do not come to our Board to complain much; we hear of general complaints, but people do not come to us and tell us how the forms could be simplified; if they did, we should be very glad to act upon their suggestions; we want to simplify all documents as much as possible. I do not recollect any instance in which they have complained that there are too many forms, that is, any official complaints; we have been asked generally whether fewer forms might not be used, but the people who have asked that have not pointed out how the thing could be done practically.

1505. Is that, do you think, because they are under the impression that their representations would not be attended to?—No, I am quite sure that they would be attended to, there is not a shadow of doubt about that; if they would propose anything that would shorten our labour we should be very glad to adopt it if practicable.

1506. Perhaps, with regard to the complaints which have been made, you are speaking now more with reference to Liverpool and London?—Yes, I am speaking very much with reference to Liverpool and London, but at the same time I should say that I have not heard of any complaints from the outports.

1507. I think you have said that you are not prepared to give the Committee any information as to the number of forms which have been abolished?—I cannot at this moment recollect the number of forms, but, I think, as I said before, that four or five forms have been made to do the duty of nine; but then that was by putting two or three, which had been separate documents, upon one document, and by making that document travel about from place to place.

1508. Can you form any opinion as to what the aggregate saving would be in the course of the year, in the number of documents?—When we were talking it over at the time with the officers, when Mr. Edwards was in town, we thought it would be something like 250,000 documents.

1509. Are you speaking now with reference to London?—We have not introduced the system yet into London, nor do I think we can.

1510. Then, that saving of 250,000 documents would be in Liverpool?—In Liverpool and the other outports. It may be more; but I say that, speaking from memory.

1511. I collect from what you stated just now that when reasonable facilities are sought for from parties in the trade, they are considered?—Yes.

1512. That, of course, is, if there is no danger to the revenue?—Yes, if there is no danger to the revenue, and if the law will permit it.

1513. When the law interferes unnecessarily, is any notice taken of it by the Board, with a view to the future amendment of the law?—I think that the alterations in the law generally arise from some inconvenience, or some complaint of inconvenience, in the first instance, having been made by the parties aggrieved; and if it is a matter that requires an alteration in the law, the Board either inform the parties so, and recommend them to apply to the Treasury, or they themselves suggest to the Lords of the Treasury that the law in such a case should be altered.

1514. There are repeated applications made to the Board to concede facilities in very simple cases, are there not?—Yes, there are many applications made.

1515. And such applications, as a rule, are referred to the Surveyor General, are they not?—No, they are not referred to the Surveyor General; a great number of such cases are referred to the officer immediately concerned; or, in order to save time, they are handed to the officer at the dock, or wherever the question may arise; and immediately after he has reported the facts, the case is forwarded to the Board for their decision.

1516. British possession and foreign rum can now be vatted together, can they not?—Yes.

1517. That operation is a very simple one, is it not?—Yes, a very simple one.

1518. The duty I think is the same in both cases; 10 *s.* 5 *d.*, is it not?—No, I think there is a difference of 3 *d.* a gallon.

1519. Do you remember an application from Messrs. J. & F. Wills, of Bristol, in 1860, for permission to vat foreign and British possessions rum together?—No; I know there have been questions about it, but I do not recollect those particular names.

1520. Those requests were generally refused, were they not?—They were refused principally on the ground, I think, of their introducing another head in the statistics, and of their making fresh accounts necessary; I remember some question arising about it, but the refusal, I believe, was rather with reference to the necessity of keeping statistics, and also of showing the quantity of each description of rum consumed in the country. I know there was some question about rum, and what was asked was refused upon the ground that Parliament required to know how much plantation rum was consumed, and how much foreign rum; it was one of those matters which the Commissioners of Customs had not the power of doing, without further permission; I do not recollect distinctly the case to which you refer, though I could trace it easily, no doubt.

1521. I collect from you, that it was with a view.

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view of serving the statistical department that these facilities were refused?—Yes; that is my impression, foreign rum and British rum being mixed together involves every thing being termed foreign rum for the future; if you add but one gallon of foreign rum to a vat of British rum, that would involve the whole being called foreign; it would lose its privilege as British plantation rum.

1522. East and West India rums have been vatted for some time, have they not?—Yes.

1523. Since 1842?—Yes.

1524. Wherein is the difficulty of providing for a correct statistical record in the one case more than in the other?—There is no difficulty in keeping an account. The question is, whether it is desirable in fact or not; whether you would wish that the rum should be all mixed and go into consumption as rum, or whether you require to know how much British or foreign, or any other kind of rum goes into consumption. There is no difficulty in it.

1525. Then, there was no valid ground for objecting to that principle except the one you have stated, so far as you are aware?—I am not aware of any other.

1526. You do not find, that in practice, the course which is pursued is attended with any danger to the revenue?—No, but it all involves expense to the country for the attendance of officers, inasmuch as it gives just as much trouble as if the goods were newly imported. When goods are imported, and a record is made of them, they must be accounted for just as if it was money. We must account for every gallon of rum entered in the warehouse keeper's accounts, and if the rum is vatted it must be written off as discharged, and a new account opened. It all involves a certain amount of labor. It is merely a question as to the employment of officers and clerks.

1527. With reference to the case to which I referred just now, assuming Messrs. Wills to have been the parties, is it not the fact that they wanted to avail themselves as much as possible of the advantage to be derived from Mr. Gladstone's new tariff, but that the Customs would or could not give them the power to do so?—I do not recollect the particular case to which you refer; but I could easily trace the papers.

1528. Was not another ground of objection stated to be that if their request was granted, it would become a constant practice in the trade to make such requests?—I think that is very likely.

1529. Consequently it must have been considered that it would have been a great advantage to the trade?—It would increase the labour to us, and it probably would be an advantage to the trade. They know what is to their advantage so well, that they would not mix different kinds of rum together, if they did not expect to derive a profit from it.

1530. I believe that the Board did refuse to make the concession to a great number of parties, did they not?—I am not able to recollect the case sufficiently to know whether many applications were made or not. I may have been out of town at the time and my colleague might have taken the papers.

1531. Did not the parties, be they who they may, subsequently make an application to the Treasury?—I am not perfectly acquainted with that case. I think it must have occurred at a time when I was out of town inspecting the ports, but I have certainly some recollection of it.

1532. You probably are not aware, from the observations you have made, whether the case was referred to the statistical department for their opinion?—I have an impression that it was, and that they did not see much difficulty in it. I have some impression that that was the case.

1533. Do you recollect in October 1860, Messrs. Ruck, Fenwick, & Ruck, of London, petitioning the Board with the same object?—I do not recollect them by name; I know there have been papers about it.

1534. Do you recollect what was the ground of objection which was taken on that occasion?—I do not remember at this time.

1535. Mr. *Cardwell.*] I suppose you had no notice before you came here that these individual cases would be put to you?—No, I had not the least idea of it. I had only notice at 20 minutes past 10 o'clock this morning, that my attendance would be required here to-day, or I should have come better prepared.

1536. *Chairman.*] Then I will not ask you as to any more of these individual cases. Do you consider the statistical accounts very valuable?—Yes, I do.

1537. You probably do not recollect any application from Glasgow or Greenock, with reference to the vatting of spirits?—No, I do not.

1538. Are you aware, that in 1862 Messrs. Ewing wrote to Mr. Gladstone on the subject?—I think they did.

1539. And that the result of that was that the privilege was allowed?—I do not recollect how it was allowed. I can readily obtain the information you require. The papers can be produced with the greatest ease.

1540. Perhaps you will be good enough to produce the papers containing the different applications which have been made for the privilege of vatting foreign and British rum together, and the answers that have been given to those applications?—I will do so.

1541. Does your inspection of the various ports enable you to inform the Committee how the duties are collected and brought to account?—Yes.

1542. It is your duty to examine the collectors' accounts at every port you visit and survey?—Yes; it is my duty to make a most minute examination of the whole of his accounts, and of the whole proceedings of the port.

1543. Is it not the practice for each collector to pay salaries, rents, taxes, and all the charges of collection out of the gross receipts of the port?—He pays them out of the gross receipts of the port, as an advance to be repaid out of the sums voted for the purpose by Parliament. The gross revenue is actually paid to account. I do not mean to say that if a collector at a port has received 1,000 *l.*, and has 1,000 *l.* to pay, he pays the 1,000 *l.* received into the Bank, and gets another 1,000 *l.* back again. That is a question of account; but the gross revenue is brought to account, and any advances, such as for salaries, are repaid out of the votes of Parliament, and, therefore, it is merely a question of account. The gross revenue is paid in; but on that point I should greatly prefer that you should examine the Comptroller General, who is thoroughly acquainted with the subject, and who will be able to tell you all about it. I can state, however, from my own knowledge, that the gross revenue is accounted

accounted for, except in the case of deduction for over entries (which is the correction of errors), and for drawbacks, which are allowed by law to be so deducted.

1544. How often does your collector remit the duties he has collected?—In large ports he remits them daily, and in some ports he remits them every seven days, in other cases he remits whenever he has got a certain sum, in some cases he only remits once a quarter, and even in some largeish ports, in which there are many large payments to be made for the army and navy, and other expenses, he may never remit at all, but may have to draw money. Possibly I am scarcely correct in saying that he never remits, for although he does not remit cash, he remits army and navy bills, which are, in fact, payments, and which are treated as remittances, as far as he is concerned.

1545. Then you think that the spirit of the law, at all events, is carried into effect in the mode in which the different officers are paid?—More than the spirit. The absolute provisions of the law in its fullest extent are practically carried into effect.

1546. Is not the practice, then, of deducting the charges from the gross revenue in the various ports, the same now as it was before it was passed?—No, the net revenue only was then paid in and accounted for. The gross revenue is now accounted for, and every payment that is made is voted by Parliament, and an order is issued for it. The mode in which that is done, as I have said before, is a matter of account only; the Comptroller-General, Mr. Dobell, is now here, and he will be able to give you a minute account of how it is done, and of the exact method of keeping the account. I should say, however, that there is no doubt that the gross revenue is paid in.

1547. Then you are of opinion that both the spirit and the letter of the law is complied with?—Quite so.

1548. You are, I presume, acquainted with the nature of the duties that are performed by the Receiver General?—Not very minutely. It does not particularly come under my notice as Surveyor General, but there again the Comptroller General has a daily or almost an hourly check upon him, and he would be able to give you the most minute particulars.

1549. You cannot, perhaps, then give the Committee an opinion under such circumstances, whether it is desirable to maintain that as a separate branch?—No; I am scarcely able to give an opinion upon that question. I think it is possible that some alteration might be made by arrangements with the Bank of England, to make them virtually the Receiver General, and the Comptroller General the Accountant General.

1550. Practically, is the Receiver General anything more than the principal cashier for the port of London?—Yes; all remittances from the outports are made to him.

1551. Do you see any objection to adding his branch to the Long Room?—You must add a good deal of it to the Comptroller General. You must add the copying of the accounts which are now rendered to the Audit Office. A good deal must be added to the Comptroller General. Perhaps, by making an arrangement with the Bank of England, you might appoint a cashier to the Long Room in London by making the different ports remit to the Bank of England, advising the Comptroller General; but I would rather that you should ask the Comptroller General as to that.

1552. The Comptroller General is the principal accountant, is he not?—The Accountant General would be perhaps the more correct term.

1553. His establishment, according to the return which has been made to the House, appears to be a very large one?—Yes, it is rather a large establishment.

1554. Do you think that necessary for all the work that is done?—Yes, he keeps the accounts for the whole of the kingdom, and he has to render a return to the Audit Board for examination, monthly. His accounts, I believe, are made up monthly, and they have, of course, to be made out with very great accuracy, showing the authority under which every payment has been made, and annexing the vouchers for every payment. The vouchers for any payments that have been made, are remitted to him daily, and he keeps a daily check on the balance of every collector throughout the kingdom.

1555. Have his clerks been frequently employed in the public service in other places?—Yes, occasionally they have been sent out. When we have been pressed at the outports and the establishment has been too small, he has sometimes spared a clerk or two, but I believe that he found the inconvenience of that in his office, and that he has been unable to spare them for the last 12 months.

1556. Do the duties of the Comptroller General call him much from London?—No, his own duties as Comptroller General would never take him from London.

1557. Do you consider it an overworked branch of the department at all?—I do not consider them overworked.

1558. The work of the Comptroller General is purely that of an accountant, is it not?—Yes.

1559. And his duties are analogous to those which are performed by the Chief Accountant in the Inland Revenue Office?—I am not acquainted with their duties, but I apprehend that they would be so.

1560. The Comptroller General exercises a check upon all receipts and disbursements, does he not?—I do not think he exercises any very great check upon receipts; those are certified to him by the examiner who has to make the quantity of goods delivered correspond with the money paid into the exchequer; but all disbursements are strictly under his control, and he has to render all the accounts to the Audit Board.

1561. How does he check the receipts at the various ports?—They are certified to him by the Examiner, who has a copy of every warrant sent to him; he also receives an account of the daily receipts from the Collector himself.

1562. Do you think there is any necessity for the intermediate office of the Examiner?—Yes; there is no doubt that his is a most important office; it is an office that not only collects statistics of every kind, but it is the duty of the Examiner, through his checks, to take care that the quantity of tea, or spirits, or any other article entered for duty, actually corresponds with the money that goes into the exchequer; every day he completes those accounts; and he not only gets an account from the officer who receives the money; but he also has a return made by the inferior officer who actually delivers the goods,

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that such and such weights of goods have been delivered, and with that he checks the entry, and ascertains that it corresponds with the money that has been actually paid.

1563. Could not that be done by the accountant?—The Examiner's is an enormous office; it is a very large establishment as it is, and if you put extra duty upon him you would make it so large an office that it would be almost unwieldy; the Examiner's office now, with the great amount of work it has to do in collecting the statistics together, is a very large office, and by adding another account to what the Examiner has already to do, I should be afraid you would injure the efficiency of both, and put more upon one man than one man could well do; you would have to divide his office into branches having virtually a head to each branch, because one man could not, I think, superintend the whole efficiently.

1564. With regard to statistics, is not that the work of the Inspector General of Imports and Exports?—Yes, but the Examiner, in his capacity as Examiner, has to prepare what I may call the rough materials; the quantity coming by each ship may appear on some forty, fifty, or a hundred documents or more; all those he has to get together in a particular form, and then his books are taken periodically by the Inspector General of Imports and Exports, and from these books that officer compiles the accounts for Parliament; by concentrating the work in that manner, there is no necessity for the Examiner to make copies of any work he does; he hands his books over; he keeps separate books monthly, and hands them over for the Inspector General to prepare his account from them.

1565. In your opinion, would it facilitate business if the statistical accounts were prepared at various ports?—It was tried for many years and found not to do so; it was found that there was great difficulty in the event of a return being called for suddenly; do what you would, men would entertain different opinions; we did not get what we required with so much despatch as we do now, and it was necessary also to keep a separate set of books and send copies of them; now by sending up the documents daily to the Examiner, he enters them in the book, and hands the book over monthly, so that there is no duplicate copy kept of anything.

1566. Do you not think that the account could be prepared more rapidly, and with less expense, at the various ports?—That certainly is not my opinion; I think that the present system affords greater regularity and greater rapidity. It very often happens that accounts are called for suddenly; and under the present system we have the whole of the materials in London, and can furnish the account at once without writing to the outports at all.

1567. I ask the question more particularly with regard to that portion of the work which is done in the Examiner's office?—Exactly; that is what I am speaking of.

1568. Is it the fact that the principal searcher in London keeps duplicate copies of the accounts which are kept by the Examiner?—No; I am not aware that he keeps any accounts at all. I believe he entertains some idea that he could keep the accounts of export more easily than the Examiner does; he has spoken to me about it several times. But I have not had suggested to me by him any practical mode of carrying it out; he hopes to make the public do a great deal of it by dividing the office under more heads, and by that means to make the public, in fact, sorters of documents. He has some idea that he could do it rather cheaper.

1569. You do not think that those accounts could be prepared by the searcher without the intervention of the Examiner?—They do not involve revenue; the account of Exports might be prepared in that way; it could be done no doubt; the question is whether it could be done with less expense in one office than in another. The Examiner prepares them for the whole kingdom, and by concentrating them, you get both economy and despatch.

1570. The exports of foreign and colonial goods are very large, are they not?—Yes, very large.

1571. Can you explain at all to the Committee what the nature of the accounts is, which the searcher does keep, or proposes to keep, with reference to this?—I believe the idea was that he would keep the whole of the accounts of the exports from the port of London, and take that part of the duty from the Examiner.

1572. Are you of opinion that he could do that at less expense?—I think not, and I think that the concentration and having all the accounts prepared in one office and under the superintendence of one man ensures both despatch and uniformity.

1573. You do not think that the Examiner's office could be abolished?—No; it is a most important office.

1574. Considerable changes have been made in the searcher's office within the last four or five years with a view to economy, have they not?—Yes, very considerable changes have been made which have worked very well.

1575. And that, I believe, has been done under your supervision?—Partly under my supervision, and partly on the suggestion of the present chief searcher, who is a very intelligent man, and the business is very efficiently done, and it is done in a manner which is attended with considerable despatch of business as regards the merchant, and with considerable economy to the Crown.

1576. Owing to the abolition of the duties on so many foreign articles, and the drawback on wine, a searcher's work is much lighter now, is it not, than before the changes to which I have referred took place?—Yes; there are now so few drawbacks, and so few goods to export in bond, but he still has the main articles to look after, such as tobacco, tea, sugar, and spirits.

1577. These changes should of course produce some economy in the office?—Yes, all these changes naturally produce economy; the number of searchers employed is much less than it used to be; but then the changes that have been made in London have been attended also with expense, in consequence of the greater facilities required by the trade. Now there is so much work to be done by the staff, that there are very few nights in the week in which we have not officers employed during the whole night, particularly in the river, where great vigilance is required, for it is very important to ascertain that the spirits, tobacco, and other matters that are intended to be exported are actually shipped. That work goes on generally throughout the night, and we are obliged to provide for that which, of course, makes the service more expensive than it otherwise would be. The effect of steam has been very great as regards the rapidity with which we are obliged to allow vessels to load.

1578. Do

1578. Do you consider that the duties of that office are as responsible as they formerly were?—It is a very responsible duty, but the duties of a searcher have been very much altered since the amalgamation of that department with what was formerly the Water-Guard Department. A man who was formerly called the Tide Surveyor, is now frequently employed at night to see that the goods that are shipped from the various docks, are actually put on board the ship. A ship may be loading and clear outwards to-day, say at 4 o'clock; at the time when the vessel has cleared there is actually scarcely a package on board; the goods have been all shipped in the various docks in barges throughout the day, and as soon as the tide flows they come out of the docks, perhaps at 4 or 5 o'clock, or as soon as they can, and the goods are loaded on board the vessel in the river during the night, and probably the ship goes away at 8 or 9 o'clock the next morning, or in the night with the mails, and we are obliged to provide for that.

1579. Does this extra work of which you speak, increase the responsibility of the chief officer of the searchers?—No.

1580. His salary, I think, has been recently advanced, has it not, from 400 *l.* to 500 *l.* a-year?—Yes, his salary was increased upon the alteration of the system which made his an independent department, and brought more responsibility upon him altogether, than devolved upon him under the old system, when there were so many more searchers kept at the different outstations. The work has been concentrated as much as possible; we are still trying to do so, and if the exporters could be induced to clear all their goods in the Searchers' Office in the Long Room, it would concentrate the work very much more, but they find it convenient to clear their goods in the way they used to do at the docks, and we are obliged to keep officers there to enable them to do so if they wish.

1581. You have stated already, that it is very often your duty to advise the Board on matters coming within your province?—Yes, very frequently.

1582. Have you to do so frequently with reference to the question, whether it is the duty of the Board to set their solicitor to work against certain parties or not?—No, they judge for themselves in such cases.

1583. But on the subjects on which the solicitor is employed?—It would be my duty to report the facts if there were any difference of opinion amongst the officers, and if there were any questions of law, I should suggest that they should take the opinion of the solicitor; beyond that I should not go; the Board would decide for themselves what they would do.

1584. Are you acquainted with the nature of the duties which are performed by the solicitor?—No, not fully.

1585. There are two solicitors, I think, for the Customs?—There is a solicitor and an assistant solicitor.

1586. And there is one for the Board of Trade, is there not?—Yes, there is one for the Board of Trade, who, I believe, is employed exclusively on Board of Trade business.

1587. Do you think that a large solicitor's establishment?—No, I do not think it is; I do not know how many of his clerks are employed upon Board of Trade business. The Board of Trade solicitor and his clerks are frequently absent from London a long time, inquiring into questions of wreck and matters of that kind, which have nothing to do with the Customs.

1588. By a return furnished to the Committee by the Board, I find that in five years ending the 31st March 1862, there were 80 cases in the superior courts, and three at quarter sessions, in which the solicitors were personally engaged, or were supposed to be engaged; do you consider that a very full occupation for them?—I am really not acquainted with a lawyer's duties.

1589. Do you recollect the circumstances connected with the tea frauds in Ireland?—If you are referring to Belfast, I do recollect some of the circumstances.

1590. Frauds by Moore, the warehouse-keeper?—Yes.

1591. Moore absconded to America, did he not?—He did.

1592. The Board then, I believe, proceeded against six other parties who were involved in the fraud?—I believe that they did, but I am not acquainted with the facts; I had nothing to do with that case; I was in Ireland at the time, but I was then pursuing my usual course of inspection of the ports, and I was not in any way connected with that proceeding.

1593. Do you know whether or not it was considered that the surveyor was culpable at that time with reference to those frauds?—No, I do not think he was held to be culpable; a good deal was said at the time about it, and it was said that the collector ought to have given the delinquent into custody; but ours, I believe, are money penalties, and therefore, I think, he could scarcely have done so, perhaps, but I am not acquainted with the case, as I have said before; I do not recollect that the surveyor was to blame at all; it was a case of false keys, and the parties had an opportunity of perpetrating the frauds, in consequence of the entrance to the warehouse being up a gateway, which is contrary to the regulations; for we are very particular in all these bonding warehouses in requiring that the entrances shall be from the main street, so that the police when they are passing by may see whether the locks are fast or not. This, however, was a warehouse which had been allowed some years before; how it got to be allowed I do not know, but the entrance was up a gateway, and that gave the proprietor an opportunity of tampering with the lock, and of getting false keys.

1594. With regard to the statistical information supplied by the returns which are now published, do you set much value upon them?—I do; I think they give a very fair approximation to the trade of the country. With regard to goods imported which are liable to duty, I think they are correct to a single gallon or a single pound; they must be so in fact, for they only represent the money paid into the Exchequer; but with regard to free goods, merchants and importers do not give such accurate information as we could wish; in fact, when an invoice contains five or six different articles, rated under the tariff, persons will not take the trouble to separate them so as to suit our returns, but they will lump them together; but taking them throughout the year, and setting one error against another, I think they give a very fair idea of the trade of the country. I think that if they could be altered by so many headings not being required, you would obtain still greater accuracy, particularly in the case of manufactured goods.

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1595. You do not think that the publication of the bill of entry interferes with the correctness of those returns?—No, I do not think it does. If a merchant wishes his shipments not to appear in the bill of entry, he can, by giving the secretary notice, always keep them out until after the ship is gone.

1596. The bill of entry is not, I think, in any way connected with the Customs establishment, but is managed by certain members?—It is managed by certain members, but is not connected with the Customs; only so far as the Directors having the power of publishing information from official documents; they have the power of looking at official documents, and of extracting from them what is necessary for publication.

1597. I presume you have given your attention to the proposed consolidation of the Customs Departments with the Inland Revenue?—I have.

1598. Of course you do not think it practicable?—I am not sufficiently acquainted with the duties of the officers of the Inland Revenue, to be able to answer that question. I am perfectly acquainted, from the general experience which I have had for 38 years, with the Customs work; but my attention has been confined exclusively to that. I know so little of what the officers of the Inland Revenue do, that I could not give an opinion upon that subject. I know it has been my duty, during the last three years, to go to all the ports in the United Kingdom, with a view, after Mr. Gladstone's alteration in the tariff, to reduce all establishments as low as possible, and, I believe I have left all the officers as much as they possibly can do; they complain very loudly of the lowness of their pay, and of the large amount of their work. I believe that they are all fully employed. I have done my best to reduce the establishments as low as possible. It was a very painful duty. I was accompanied on that tour by Mr. Dobell, the Comptroller General, to assist me, in order that the thing might be done as rapidly as possible. We took every possible precaution to reduce the number employed as low as we possibly could, by examining into the nature of the duties they had to perform, the localities, and the returns of the trade of the place for years before; a more painful duty you could scarcely imagine; the reduction of establishments, and the reduction of salaries, must always be painful. Many officers were struck off, and it certainly was a very laborious, as well as a very painful duty.

1599. Do you see any objection to the Collectors of Customs and Excise selling stamps?—I think it is possible that they would be able to sell stamps.

1600. Do you think it would be to the advantage of the public that spirits, beer, wine, sugar, and tobacco should, to some extent, come under the operation of two sets of officers, or of two departments instead of one?—I do not think they clash; a good deal has been said of the inconvenience that results from it, but I do not think that they clash in any way. The other day some evidence was given with regard to the inconvenience experienced in the shipment of beer, and it was said that two sets of officers would clash. The fact is, that a merchant sends down a quantity of beer for shipment, he gives notice to the officers of the Inland Revenue that he is going to do so, and they, upon that document, take a sample of the beer, in order to ascertain the specific gravity and the rate of drawback. They then take no further interest in that beer, but the officers of Customs have to certify upon the same document that the goods have been actually shipped; they do not take another sample; the shipment may not take place for three or four days, though it may take place immediately; the officers of Customs, when it is actually being shipped, if there is not a cooper present, and there are no spiles in it, which there usually are, make a gimlet-hole to see that it is beer, and then, if they are satisfied, they certify that so many casks of beer have been shipped, and that document becomes a money document afterwards; for upon that the debenture is made out, and the drawback is paid out of the gross receipts under the Act of Parliament, and the debenture goes to the Audit Office and becomes the voucher for the deduction of the drawback. I do not think it signifies to the exporter whether the certificate that the goods have been actually shipped is given by an officer of the Inland Revenue, or by an officer of Customs; the subsequent entry that takes place with the Customs is purely for statistical purposes. The shipping bill or the bill of lading, or whatever it may be, is the entry outwards, from which the statistics are afterwards compiled; the document upon which the drawback is paid could scarcely be used for that purpose, inasmuch as it becomes a money-order, in fact.

1601. I think we had it in evidence the other day that there were two samples taken?—That is not so: an arrangement was entered into by the Secretaries of the two Boards rather more than a year ago, which rendered that unnecessary. If a second sample is drawn by an officer of Customs, it is contrary to authority; he has nothing to do with the quality of the beer; he has only to certify that so many casks of beer have been shipped.

1602. Do you not think that with reference to beer it would be desirable that only one department should have the management of it, and that it should be either under the Excise or under the Customs?—We must have a number of officers about the water-side looking for the shipment of bonded goods. Those officers, at the time they are going round, can certify to the shipment of the beer, and I cannot possibly conceive how it could affect the exporter of the beer; it is a subsequent transaction to taking the sample; that is, when it is first brought for shipment; the only certificate on which the money is paid is that the beer has actually gone, and has actually been shipped.

1603. That is the certificate of the Excise officer?—It is the certificate of the Customs officer on the Excise documents.

1604. Why should not the Customs give that certificate?—We give the certificate that it has been shipped; but the beer has been brought under the supervision of the Excise; they are acquainted with the quality and strength of it, which we are not; they draw the sample, and test it.

1605. Still, do not you think that the whole duty connected with the export of beer might be performed by one department?—There would be no difficulty in that, but it would involve the necessity of the Customs setting up a laboratory for the purpose of testing and trying the strengh of the beer on every occasion; the drawback is allowed according to the quality of the beer. We could do it, no doubt.

1606. Do

1606. Do you know anything of the duties or working of the Inland Revenue?—No.

1607. Are not Collectors of Customs necessarily frequently absent from their ports?—No, not very frequently.

1608. I speak more particularly of the outports, where they have to visit different creeks?—If there are many creeks attached to a port, it will take a Collector away from his port, for some hours at a time, but there are not many of the creeks which are so far distant, that they take the officer away from his port for more than a day.

1609. Do you know anything with reference to the present Collector at Dublin, whether he is not very much absent from the City?—I do not think he has been absent from his post for the last five or six years. I know he has been employed several times to go to the different ports, when complaints have been made, to investigate charges and to report to the Board, instead of a Surveyor General being sent from London; he has several times been employed on that duty, and that is common to other ports. The Collector of Newcastle, for instance, has been sent to several other ports, and also to report on the warehouses, &c., at proposed inland bonding towns, instead of an officer being sent down from London.

1610. What are the duties of the Surveying General Examiner?—I am not acquainted with the duties of the Officers of the Inland Revenue.

1611. Sir *William Hayter.*] You were asked just now some questions with reference to the beer, and whether it would be an advantage if the whole duties with reference to the export of beer were under one department, the Department of the Customs, and I understood you to say that you thought it would not be advantageous, and that no benefit would be derived to the country from that, because the same duties which are now performed by the Excise, must be performed by the Customs, and the Customs have not the necessary machinery?—Yes.

1612. The Excise has a laboratory?—Yes.

1613. And the Customs have not?—We have recently, since Mr. Gladstone's measure for the purpose of charging duty on wine by its alcoholic strength, established what we call a laboratory for that purpose only.

1614. Are not the duties of the Excise much more extensive with regard to the adulteration of chicory, tobacco, and various other matters?—Yes, very much so.

1615. So that they have a large and competent establishment to discharge those duties which involve, for instance, the chemical analysis of beer?—Yes; or anything else about which there is a dispute. In the case of any importation, where we are uncertain as to its component parts, we sometimes send it to the officers of the Inland Revenue, for a report from them, because they have means which we have not.

1616. Is there much impediment offered to a merchant to the export of beer, from the fact of the two departments not being consolidated?—No, it does not affect the question at all.

1617. Some evidence has been given before us with regard to the visiting of the ports by the Commissioners. Can you state the ordinary routine, if there be any ordinary routine, of examination by the Commissioners of the several ports?—The Commissioners visit some part of the United Kingdom every year. Each Commissioner takes a certain number of ports, which are duly inspected by him, and they examine the accounts at each port, and go into them fully. I, thinking that that question might be asked, have brought returns showing the ports visited by each Commissioner.

1618. Over how long a period does that extend?—I have the Deputy Chairman's account in 1847 and 1849. He does not appear to have gone anywhere in 1848. I have his account for 1849 and 1850, and so it goes on.

1619. Is it generally the fact, or rather, I would say, is it universally the fact, that all the ports are annually inspected, either by the Surveyors General, or by the Commissioners?—It does not follow that every port is inspected, but the greater number of them are. The Commissioners this year have already inspected a great number of ports, and I can give you the particulars of the number of ports actually inspected by the Commissioners in each year since 1849. In 1850 they inspected 46 ports; in 1851, 58 ports; in 1852, 69 ports; in 1853, 52 ports; in 1854, 53 ports; in 1855, 39 ports; in 1856, 37 ports. During these two years I may mention that Mr. Dickenson, who was then a Commissioner, was unable, from illness and other causes, to inspect the district assigned to him. In 1857, there were 56 ports inspected; in 1858, 48 ports; in 1859, 34 ports; in 1860, 33 ports. During the years 1859 and 1860, Admiral Saurin was unable to inspect the district assigned to him. I also find that in 1860 Mr. Goulburn did not visit the district assigned to him; he was engaged with Admiral Saurin in considering the papers relating to the revision of the establishment. These are the papers that I was speaking of when I referred to my having visited the whole of the ports in the United Kingdom, and that accounts for the number of ports inspected in 1860, being only 33. In 1861 there were 50; and in 1862, 57 ports inspected.

1620. Does it result from that, that in the course of a few years, each Commissioner has generally visited almost the whole line of coast?—Yes, they take different districts every year, so that in the course of a few years they visit every port, and it is generally arranged, if possible, that the ports visited by a Commissioner one year, shall next year be visited by a Surveyor General.

1621. Do you know whether such visits are mere casual visits of the ports, or whether inquiries with regard to the conduct of the officers and the details of business are gone into by the several Commissioners?—They go very minutely into the accounts; perhaps they are not so long at a port as the Surveyors General are, but they go minutely into the accounts. The Commissioner in every case reports the result of his inspection to the Board; and I could, if you desired it, give you some account of what the Commissioners actually do.

1622. As their conduct has been impeached, perhaps you may as well do so?—I could give you instances with regard to the time when I was at Liverpool myself. I know what the Commissioners did there. I believe that I went as Inspector General to Liverpool, in consequence of Sir Thomas Fremantle having visited the port and found matters not going on satisfactorily there. The extract I have in my hand was made from the Report to the Board by Sir Thomas Fremantle, and it will show the various departments he visited. He says:—"I visited the offices of the Collector, Comptroller, and In-

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spector General, the Long Room, the offices of the Warehousing Department, the office of the Jerquer, and the Proof Room. I visited the whole of the Docks, including the 'Dukes Dock,' and the Manchester and Cheshire Basins and Quays, some of the depôts, the tobacco warehouse, the transit sheds, and several of the bonded premises; the offices of the Inspector of the River and Tide Surveyor at the Middle Station, and the docks, and warehouses, and works at Birkenhead. I also inspected the books of the landing officers at several of the stations, and caused some packages to be opened, in order to satisfy myself that the contents were correctly specified, and some packages were re-weighed under my direction. In my progress around the Docks, &c., I went on board several vessels and saw the tide waiters on duty." Just after that Mr. Dawson visited it, when I was there; he did not go into the matter so minutely as the Chairman had done; but after that, again, and during the time I was there, Mr. Spring Rice came; he was a very active man and his was an inspection which I was very likely to recollect, for he used to have me out at four o'clock in the morning, to show how early they began to work.

1623. In point of fact, a thorough inspection takes place?—Yes.

1624. Do you think that all the principal officers of the port must have been aware of the fact of an inspection taking place?—Yes, they could not help it.

1625. Do you recollect whether a witness, Daly, was there at the time?—He was, I know.

1626. A question was put to a witness here to this effect, "Were you visited by a Commissioner during the six years that you were in the port of Liverpool?" To which he answered "No." Then it was said, "They perhaps do not profess to visit the outports?" And his answer was, "I believe they do visit them, but they must have been the smaller outports." Is that a correct statement, as far as your knowledge and experience go, of the examination that takes place by the Commissioners?—No, there must have been some misapprehension there.

1627. The next question is this, "Did the Commissioners visit the docks in Liverpool during the time you were there, or did you see any Commissioner?" To which he answered, "I once heard of Mr. Dawson being there on a special occasion, but not for the purpose of specially visiting the docks; my recollection carries me that far and no further." Did I understand you to say that in your apprehension there must be some mistake or misstatement with regard to that?—There must be some mistake or some misapprehension with regard to it, because it was during the time Mr. Daly was at Liverpool that Mr. Spring Rice was there. Mr. Dawson's visit was before that. Mr. Spring Rice's visit extended from the 15th April to 6th May 1850, and the inquiries which he made were of the most searching nature. I accompanied him, I think, to every warehouse, to every dock, into every depot, and every place that could be made the subject of examination throughout the port. Mr. Daly was on duty there part of the time; but I think he went away on leave a few days before Mr. Spring Rice left.

1628. Was he a landing waiter there?—He was. On looking at Mr. Spring Rice's report, I find that Mr. Daly was at that time on duty in the Nelson Dock with some ships there, and I have a distinct recollection of going round that dock and visiting the ships there with Mr. Spring Rice at that time. I remember that from a particular circumstance about which we differed. It was as to the number of hours that a ship should work; and Mr. Spring Rice made some inquiry about it, and we differed as to the number of hours. That was just about the spot where Mr. Daly was working, but Mr. Daly went away on leave just about that time, and I think it possible that he did not see Mr. Spring Rice; for though an officer might be at the port the whole time, it might happen that he would not see the Commissioner, though the Commissioner visited the whole of the docks. It is the duty of an Inspector General, as I was then, to appropriate officers daily to the duty to which they shall go, and I might just have moved a man about from place to place, and he might not happen to see the Commissioner.

1629. Do you think or not that the fact of this periodical inspection must be known to all the principal officers of the Customs there?—I should have no doubt about it myself whatever. I find that when I am going there (and I believe the same thing applies to all the Commissioners), the fact that I am going to visit a port is known before I get there. Everybody seems to know it.

1630. In question 3881, which follows what I have just read, the same witness was asked this question, "Then you think there is no efficient visiting of the docks either at Liverpool or in London by the Commissioners?" And his answer was, "I do not think there is." Does your experience lead you to concur in or to dispute that assertion?—I know the Commissioners do visit the docks, because I have accompanied them, and I know they go by themselves. There is no record kept of their visits in London. They are not very frequent, but they are made when there is a necessity for it. I have seen them about many times. There is no record kept of the number of times they go, but they do visit them.

1631. This question (No. 3876) was also put, "Do they visit the docks without your knowing it, do you think?" And the answer was, "That is possible, but the event would be such an important one, that we should be sure to hear of it. Such a thing has occurred once in the course of a few years, but it is very seldom." Is that, according to your experience, a correct statement of the conduct of the Commissioners with regard to the inspection of the docks in London?—It is very possible that a Commissioner may visit the docks in London, which are so very large, and where so much work is carried on in the warehouses, without an officer knowing; but it is a matter that is generally talked of. When a Commissioner comes there it is generally talked about; but at the same time it is a matter which might not come to the knowledge of an officer who did not associate much with his brother officers. Each officer is isolated, and is appointed to a particular duty, and he may not see his brother officers, and in that way it is possible that a Commissioner might have visited the place without his knowing it.

1632. I understand your evidence to amount to this, that it is very possible that a superior officer may not know of the fact of a particular inspection having taken place; but if the inspections are as numerous as you state them to be, as regards the docks in London, could an officer be justified in stating that "The event would be such an important one that we should be sure to hear

hear of it. Such a thing has occurred once in the course of a few years, but it is very seldom?—I did not say they were very numerous, I say that the Commissioners of Customs do visit the docks occasionally; that if there is anything of importance they go to them.

1633. Do you think that a superior officer would know of the fact of such inspections sometimes taking place?—Yes, but Mr. Daly, as a landing-waiter, would not have a general supervision of any part of the docks; his would be a duty that would confine him to one spot. For instance, last year I believe it was in the tobacco warehouse, a very important position, where a great deal of revenue is collected, but a commissioner might go round the docks a dozen times, and if he did not happen to go into that particular warehouse, Mr. Daly might not know that he had been there.

1634. The terms he used were these: "The event would be such an important one that we should be sure to hear of it?" Do you think the event of such importance that if it occurred a knowledge of it would spread all over the department?—It is a matter which the officers might talk about or not. I have been round all the docks with, I should say, every commissioner, at different times.

1635. The fact of their occasional visits in the port of London, and their occasional visits to the outports, is within your knowledge?—Yes. When Mr. Spring Rice visited Liverpool, at the time when Mr. Daly was there, his report extended over 306 pages, and in addition to that, he wrote 57 pages as to the characters of the different officers. He saw a great many of them there. He did not give any character to Mr. Daly, and I should say from that that he did not see him, probably from Mr. Daly being absent at that time on leave.

1636. You have been asked, with reference to the consolidation of the departments of the Excise and Customs, whether the officers of the Customs could conveniently, and with public advantage, discharge the duties which are now discharged by the officers of the Excise; and I understand you to say that the duties which are at present discharged by the different collectors at the outports are sufficiently onerous to occupy the whole of their time: is that your impression?—That is my impression, and it is the result of careful inquiry at every port, with the double object of reducing the work, and of giving the officers full employment. Although we call an officer a "collector" at a small port, he is, in fact, everything; I might almost say he is his own messenger. He is collector, clerk, tide surveyor, and almost everything else.

1637. The collectors at the different ports have some of them creeks under them, have they not?—Yes.

1638. Can you say what is the duty of a collector of Customs, independent of the simple receipt of duty at any port to which creeks are attached?—Independently of the Customs he is a receiver of wreck; he is shipping master; he collects the lights; he manages the naval reserve; he carries on anything relating to the fishery conventions; he also keeps the savings banks for seamen; he issues and pays money orders for seamen; he has to look after diseased cattle that may come; he is registrar of shipping, and I think one of his offices is marshal to the Admiralty. If any ships have to be seized under the Admiralty he has to seize them. He has, also, the army and navy payments to make. His duties, in fact, are very numerous indeed.

1639. And has he to do with discharged seamen also?—That is part of his duty as shipping master. That, no doubt, is a very laborious duty. Women constantly come to inquire after their sons, and if any of them have died abroad, it is his duty as shipping master to make inquiry as to the cause of death, to collect the goods and chattels of the party, and to take care that they are returned to his friends. That, of course, involves a great number of calls. The payment of money orders, which appears to be a very simple matter, gives him a great deal of trouble. A great number of people come to ask whether an order has come for the payment of money to them. Although that does not occasion much actual work, it occupies his time a good deal, in fact two-thirds of a collector's time in the course of a day will be constantly occupied in answering questions, and in doing other matters of which he can scarcely give an account afterwards.

1640. You say you have inspected all these ports?—Yes, with two exceptions.

1641. With a view to see if any reduction could be made in them?—Yes.

1642. Did you find that the time of the officers was fully occupied in the discharge of the duties which they had to perform?—Yes. They almost universally complained to me that to prepare the returns which they have to make, which are very numerous and voluminous, they are frequently obliged to work long after the legal hours, and that they are always obliged to do so at the quarter.

1643. And do they complain of the remuneration they receive?—Yes.

1644. They said that they were hardly worked and badly paid?—Yes, with two exceptions.

1645. Now let me ask you whether this is a correct description which was given by one of the witnesses who has been examined here:—"If the committee, as some honourable member may have done, were to walk into some of these offices, day by day and week by week, and see the dreary desolate places where the people are resting from want of something to do, I am sure they would think it a great charity, even though they did not increase the pay of the present collectors, to give them something to brighten them up and keep them at work." Is that a correct description with reference to the outports, every one of which you say you visit?—Certainly not. You may visit a place when an officer may be doing very little; for instance, if there has been a long continuance of contrary winds. But at other times he may be fully occupied, and he may have returns to make which fully occupy his time, although his office may not be full of people.

1646. You, in your visits, did not find them looking so dreary and desolate as the witness has described them to be?—No; they all complained to me that they could never get up their quarterly returns without having to work overtime. I do not mean to say that they are working as hard as they can all the year round; there are times of the year when there would be less to do; but the work they have to do with reference to wrecks is something considerable at times.

1647. At the ports which you visit as Surveyor-General, or which the Commissioners visit, is an intimation given beforehand that you are going there?

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there?—I always have my letters sent to the post-office in order that my visit should not be known beforehand, but somehow or other they very often do get information about it.

1648. So far as you know it is a sudden inspection, without any previous intimation being given to the officer who is to be inspected?—Yes, but we have the means of knowing what work they are doing; they make annual returns of the trade of the port showing what is done, and in some ports where they appear to have but little to do they may have a great many payments to make, and they may have a number of matters to do which do not involve there being any crowd in the office; the office may not be crowded, and yet people may be constantly coming in to make inquiries, and so on.

1649. In the port of London has not the position of many of the out-door officers been very considerably altered to their injury?—Yes, very materially in consequence of the reduction of the import duties, which duties formerly required a very considerable amount of knowledge and skill on the part of the officers; the alteration in the navigation laws considerably altered the duty of the landing department; it was necessary formerly for an officer of the landing department to have a knowledge of what country certain goods were the produce; and as long as there were duties on all manufactured articles it was necessary for the officers in the port of London to be skilled and able to appreciate the value of foreign manufactures, as many goods paid duty *ad valorem*; but now the persons who are wanted are men who are able to take accurately the weights of tea, tobacco, and goods which pay duty according to weight, and able to take an accurate account of casks coming in for gauge.

1650. The highly qualified officers to whom you refer being called on to discharge simple duties, is their pay reduced?—No; but their prospects are seriously injured. Men who came in with a prospect of obtaining good salaries have now no such prospect.

1651. And has great dissatisfaction arisen amongst the officers in consequence?—It is quite natural that that should be the case.

1652. Have they not, in consequence of the increase of steam navigation, heavier and more constant duties to perform, and the greater number of hours of work?—The hours for the discharge of ships used to be confined strictly between eight and four in the summer, and nine and four in the winter. Now all foreign free and low duty goods which require examination can be discharged between the hours of six and six, and the officers have to attend during those hours without any additional remuneration: that, of course, adds very greatly in a port like London to their labour. At the outports the additional labour is comparatively trifling, because there the officer can live within a few yards of his work; but in London he must live at a distance, and if he has to attend at six o'clock in the morning, that involves his getting up at four, for he must come from a distance, and must get his breakfast before he comes. At the outports generally, at Hull and other places, where the hours have been from six to six, they allow for breakfast and for dinner, and the officer can get away; but in London they make no such allowance—the officer gets a chance if he can, but if the work continues he is expected to be there without intermission from six in the morning till six at night, and he naturally complains of that: his prospects are greatly injured, and his work is greatly increased.

1653. Does it not sometimes happen, in consequence of an easterly wind, or after a long continued westerly wind, that there may be a great fleet of vessels come in at once, so that upon some of those vessels you are not able to put an out-door officer?—Yes; that does occasionally happen, but not so frequently as it did; by making different arrangements, and by establishing a force of officers at Gravesend, always to board and rummage the vessels as quickly as possible, there is not that necessity to send up officers with all the vessels that there used to be; we have tried to economise in that manner, and I think successfully.

1654. Do I understand you rightly as saying that the out-door officers are very hardly worked and badly paid?—The examining officers complain very much, and they really are very hardly worked. Steam vessels come in at all times of the tide, and we have to keep them at work for 24 hours at a time; they like it better than 12 hours on and 12 hours off; and very often they are obliged to take their turn on a Sunday as well.

1655. Has the number of officers altogether been increased in the Port of London of late years?—They were reduced considerably on the alteration of the tariff, but in consequence of the general increase of business, and the tea trade having concentrated itself almost entirely in London, it has been necessary latterly to ask the Treasury to allow us to increase the number again; the quantity of tea has very greatly increased our work.

1656. You must make some inspection of free goods as well as of dutiable goods?—You must continue the examination, and it must be a careful examination, otherwise you would have no duty on tobacco—articles of value, such as bales of silk, scarcely require examination, for you may be sure that they are in the hands of responsible and respectable parties; but with reference to such articles, as sea grass, and casks of old bones, and things of that kind, you must make a complete examination.

1657. I understand you to say that you do not feel competent to give any answer as to whether the number of solicitors is too many for the duty they have to perform?—No, I do not feel myself competent to give an opinion upon that subject.

1658. Mr. O'Dowd is the solicitor for the Board of Trade, is he not?—Yes.

1659. As connected with the Customs?—His office is at the Custom House, but the work he does, I may say, is exclusively for the Board of Trade.

1660. Do you know whether his time is much occupied in inquiries with reference to foreshores?—It has been; I am not aware whether his inquiries are completed or not, but I know that he has been round the coast, inquiring into the rights of lords of manors as to wreck, and that has been a very laborious inquiry.

1661. Is he not also employed from time to time with reference to the conduct of masters of vessels?—Constantly, he is out of town a great part of his time, and is occupied in conducting those inquiries; in fact, wherever there is any important wreck, or any collision, or loss of life, he, I believe, generally conducts the inquiry himself; in fact he is constantly out.

1662. So

1662. So far as you have an opportunity of knowing, he has considerable duties to perform out of London?—I am aware of that, for I have often come across him when I have been at the outports.

1663. There have been complaints made before the Committee with reference to bonded British spirits; and it has been suggested by several witnesses that it is very desirable that British spirits should be taken away, if possible, from the Inland Revenue, and that they should be put entirely under the Customs, or that there should be a consolidation, the effect of which would be to have it under one department. Will you state what is the course of proceeding when a merchant wishes to export British spirits?—He gets them, first of all, from the officers of Inland Revenue, but what process he has to go through to get them out of their warehouses I do not know. They send us a permit with them, showing the strength, the quantity, and the measurements of all the different casks. If they are for immediate exportation, a bond is given for them, and without taking them into any bonding warehouse, they can be shipped at once; the officer then returns a certificate to the Inland Revenue and searchers that he has actually received the goods, that he has made an examination of them, and is satisfied with the result; and that receipt, I suppose, discharges the bond given for them to the officer of Inland Revenue.

1664. There has been a complaint made that when once they have got into the hands of the Customs, the Customs will not let them bring them back again for home consumption?—Then they should complain of the law.

1665. I was going to ask you whether that is the law, or a regulation of the Customs?—It is the law. The law says that a distiller may warehouse spirits with the Customs for exportation or ship's stores, for the purpose of fortifying wine, or for any other purpose to which Foreign or Colonial spirits may be applied under the laws or regulations of the Customs; it also permits the proprietor, when once the spirit has been deposited with the Customs, to sweeten or colour it, or add any other materials to it, which is done very largely; in fact, the bonding warehouses for spirits have become now large manufactories, for there they sweeten spirits and bottle it and label it. I have sometimes seen in a bonded warehouse ten or a dozen workmen at a time papering up the spirits and bottling it, but that must all be for exportation; cases do occasionally occur when there is a remnant of a parcel that the merchant does not know what to do with, and when that is the case he applies to the Board to be allowed to pay the duty upon it; and that is allowed upon his paying the duty to the officers of the Inland Revenue, who send a warrant to show that the duty has been paid, and then it is taken away. It was mentioned here last Tuesday that a case had occurred, in which a cask of spirits was sent in error from Glasgow to the Customs warehouse, and that it took four months to get permission to pay the duty on the spirits for home consumption. By writing to Manchester, where the case occurred, I have been able to obtain the particulars, and I find that it was the witness (Mr. Candelet) who made the application: he made his application at Manchester on the 21st of April, 1862; it was received in London on the 22nd; it was then sent to the Collector at Manchester, who reported upon it on the 23rd, and returned it to London with the facts of the case, and on the 25th the Board issued an order: "That, so far as this revenue is concerned, the Board sanction a delivery of the goods on payment of the proper duties to the Inland Revenue;" therefore Mr. Candelet's four months dwindles down, as far as the Customs are concerned, from the 21st of April, when he made his application, to the 25th, when the Board made their order upon it, which was communicated to Mr. Candelet by the principal officers at Manchester on the 28th; but I find, from a note from the Collector at Manchester, that Mr. Dobbie did not pay the duty to the Excise till the 3rd of November. Mr. French, the Collector, also says: "Had Mr. Dobbie followed my instructions and applied to have the goods transferred to the Excise warehouses, there would have been no necessity for an application to the Board of Inland Revenue at all, and he might have had the spirits delivered to him on the receipt of the order of the 25th of April."

1666. Whatever prevention or delay might arise in consequence of the Customs not being enabled to allow those bonded spirits to come back into inland circulation, that arises from the law and not from any impediment presented by the Customs?—It is the law that British spirits shall be warehoused for exportation only, or for the purpose of fortifying wine in bond.

1667. You stated, I think, in the early part of your examination that you had been inquiring into the matter, and had suggested some alterations in the forms, which you thought too numerous, with a view to reduce their amount?—They were suggested by the Collector of Liverpool, but I inquired into the matter by the direction of the Board, and consulted all the superior officers concerned and all persons who I thought were able to give information upon the subject.

1668. Did you consult any of the merchants at all?—I did not.

1669. Have you ascertained from the officers, or from any other source, that the proposed alterations would be agreeable to the merchants or otherwise?—In London, the officers I did consult spoke to several persons who were in the habit of transacting business with them, and they said the alteration would not suit them.

1670. But supposing it should be convenient for the merchants, do you apprehend that there would be any resistance on the part of the Commissioners of Customs to reducing the number of forms, providing the revenue could be equally secured?—No, we would reduce them directly; there is not the slightest objection to reducing the number of forms as far as they can be reduced with advantage; but the fact is that having a number of printed forms facilitates business very much; boys and others who come to the Custom House can fill up a form, though very often they would not be able to write out a document.

1671. Will you have the goodness to state what takes place in the course of the duty of an Examiner; what is the first process in the Examiner's Office?—His duties are very various; there are many points on which he has to examine the accounts; he has to check all the receipts of duties; he has to check the amount of duty on every warrant, and he has to receive these documents from the different collectors in every port in the kingdom, and also from the Long Room in London; he has to check them all, and to certify

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certify to the Comptroller General the amount of money that has been received; he has, also, to get returns from the officers that the goods have actually been delivered, and he has to see that the quantities of goods, where duties are concerned, correspond with the moneys brought to account. Then another part of his duty (which was formerly the jerquer's duty) is to examine the report of every ship arriving from Foreign ports, in order to see that every package reported has been duly examined and brought to account, and that the duty due has been paid, or properly secured; he also has to keep the records of the various quantities of goods exported under every name you see in the Trade and Navigation Accounts, published annually and presented to Parliament; and that involves a very large amount of labour, a great deal of which is mere clerical labour, but still very important labour.

1672. Do those documents which he has so investigated pass on to the Comptroller General and to the Inspector General?—No, the Comptroller General does not have the documents at all. As far as the connection between the Examiner and the Comptroller General is concerned, when the Examiner has certified to the amount of money received, the Comptroller General has done with the Examiner's Office; but the Inspector General of Imports and Exports takes the books of the Examiner, when they assume something like shape, monthly, and from them he extracts all the materials he wants for Parliament.

1673. Are you of opinion that the offices of Examiner and Inspector General, or of Examiner and Comptroller, could be consolidated for the benefit of the public service?—I do not think they could be consolidated for the benefit of the public service, because the effect of a consolidation would be to make too large an office. Great part of the Examiner's duty is intimately connected with the Inspector General of Imports and Exports; it is, in fact, preparing statistics, and that matter we have had under the consideration of the Board. I have brought under the consideration of the Board whether it would be desirable to take a great part of the Examiner's duty from him, that is, all the statistical parts, and to give it to the Inspector General of Imports and Exports. I was myself of opinion that it might be desirable. The Board went fully into the matter; they appointed two of their number to inquire into it; they saw the Examiner and the Inspector General, and they heard all that we had to say upon the subject; but they decided at last that it would be better to keep it as it is. The Examiner thought that he could perform a great part of the preliminary work relating to statistics in the course of his other duty, inasmuch as, for instance, when he had got the number of pounds of tea that had been taken into consumption every day, that enabled him to check the money which he ought to get into the Exchequer. There was a very long inquiry, and the matter was fully gone into.

1674. So that, in point of fact, the question has been considered with a view to the public service by competent officers, and they are of opinion that consolidation is not desirable?—Yes. I thought that it might have been done with advantage, but the Board thought differently.

1675. Is the Examiner's check considered of much value?—Yes.

1676. Is it very easy to commit frauds, or to commit errors, notwithstanding the check of the Examiner's Office?—No, I do not think it is; as far as duties are concerned, the Examiner has a complete check. He gets the accounts of the money received from the Collector, who has no control over the accounts of the goods at all. He gets the actual quantity of goods delivered from the inferior officer who has delivered them from the warehouse, and he has to reconcile those two accounts.

1677. This question was put to Mr. Daly (No. 4089), "Suppose a large quantity of coffee, for instance, was delivered and not entered, and the charge paid, how would he" (that is, the Examiner) "find that out?" And the answer is, "Not at all. If there were any understanding between the delivering officer and the person clearing it, they would take care that the quantity specified in the warrant was represented by the duty; and that is all that the Examiner can do; all he can do is to check the one with the other." Then the next question is, "An error in the stock accounts, to the extent of 4 or 500,000 lbs. weight of coffee, might escape detection by him?" and the answer is, "Very easily, and I have no doubt that it has done so." Do you concur in that?—I do not understand how it could occur.

1678. As I understand it is simply this, whether two people cannot commit a fraud, to which the answer is that they easily can?—The importer enters a certain quantity of coffee (I am putting a London case), and that coffee is weighed by the landing officer and is placed in the warehouse, for which the Dock Company give a receipt as having got it into their custody, and an account is opened in the warehousing department of the Customs. When the duty is paid, it is paid to the Receiver General. The warrant is sent down for the goods to be delivered, and a copy of it is sent to the Examiner, who gets from the Dock Company a return of the quantity of coffee they have delivered under that warrant, and those accounts are checked and compared by the Examiner; and then the import account of the merchant in the warehousing department is jerqued and examined again, and the warrants upon which the money is taken are compared with the registers, and the account is cast up.

1679. By means of conspiracy and fraud such a thing could take place, but not otherwise?—Such frauds have been committed, but then they are detected afterwards, when the import account comes to be made up. I do not think such a fraud could be committed now, because there must be so many in it; the inferior officers must be connected with it.

1680. In question 4091, Mr. Daly is asked—"If that be the case, his office" (that is, the office of Examiner) "is not of much value as a check upon others, is it?" And his answer is, "I think not; he merely checks what appears upon the face of the documents that are presented to him; he cannot check anything else; it is utterly impossible for him to do it. To enable him to do it, he must be at the elbow of the delivering officers or the clerks in the warehousekeeper's office, whose duty it is to deliver those goods."—I think there is some confusion there; I think the officer does not mean that; he means that the Examiner has no check over the bag of coffee, whether it weighs 100 or 110 lbs.; the check over that is that the landing

ing-waiter takes the weight of it as it is landed or as it is taken into the warehouse; and it is then the duty of the Surveyor to visit him several times in the course of the day and re-weigh such bags as he may think necessary, and then a return is made of that quantity; and the quantity having been once ascertained, the Examiner exercises his check and sees that the quantity is accounted for; but he has no means of knowing whether the bag of coffee actually weighed 100 or 110 lbs.

1681. The object of the examination of the witness was to prove that the Examiner's Office is useless as a check. Do you concur in that opinion?—Certainly not; it is a most important office, and in my opinion a very efficient check.

1682. *Chairman.*] What Mr. Candelet said in his evidence was this: he was asked this question (No. 1420), "Do I understand you to say that all the business of the Association of which you are Secretary is done through the Excise?" and his answer was "Yes." He was then asked, "And no part of it through the Customs?" and his answer was, "I am not aware of anything that is done through the Customs. I may mention an instance which came under my notice during the last summer, where a party purchased a cask of spirits from a firm in Glasgow; when he wrote for the spirits to be forwarded to the local bonded warehouse, instead of styling the place where he wanted the goods to be sent, 'To the local bonded warehouse,' he said, 'Send them to the Queen's Stores,' and the consequence of that was that they came to the Customs; and when he required the goods to be given up to him, he being ready to pay some 60 *l.* or 70 *l.* of duty down to obtain possession of those goods, the Commissioners of Customs had to be written to in London, and the Commissioners of Inland Revenue also. I should think that it took something like four months to satisfy those two departments, and although the man was ready to pay down the amount of duty required, still he could not get possession of his goods." Do I understand you to say that you made inquiries of both those departments?—No; my inquiry was particularly directed to the Customs.

1683. Mr. *Cardwell.*] Do I understand you to say, as part of your own information, that if the duty had been paid on the 28th April, the quantity of spirits would have been given up?—I have it from the principal officer of Customs, Mr. French, who, in a letter dated yesterday, the 23rd April, says: "Had Mr. Dobbie followed my instructions and applied to have the goods transferred to the Excise warehouse, there would have been no necessity for an application to the Board of Inland Revenue at all, and he might have had the spirits delivered on the receipt of the order of the 25th April." That order was communicated to him on the 28th, and therefore he might have had the spirits at that time if he had chosen.

1684. Sir *William Hayter.*] Do I understand you also to say that the Customs was the proper office in which the duty ought to be paid?—No; he was told that he was to pay the duty to the officers of Inland Revenue, and then immediately on the receipt of that warrant the Customs would have delivered the spirits to him.

1685. But he might have paid the duty to the Customs?—No, to the Inland Revenue.

1686. On that letter?—No; if he had transferred it to the Excise, which he could have done at that time, he could have paid the duty in the regular way.

1687. To the Inland Revenue?—Yes.

1688. Mr. *Cardwell.*] I understand you to say that the Board of Customs sent instructions to Manchester, the result of which was to give him the option either to apply to transfer the spirits to the custody of the Inland Revenue, or to go to the Inland Revenue and pay the duty, in either of which cases the Board of Customs would immediately have given up the spirits?—Yes.

1689. And in the latter case they would have been given to him as duty-paid spirits to be carried into home consumption?—That would have been the effect of it; the Board's order is, "So far as this revenue is concerned, the Board sanction the delivery of the goods on payment of the proper duty to the Inland Revenue."

1690. *Chairman.*] With reference especially to the Board of Customs?—Yes.

1691. But you know nothing of the course pursued by the Excise?—Nothing whatever.

1692. And I think you stated that the application was from Mr. Dobbie?—No; the application was from the witness (Mr. Candelet).

1693. Why is Mr. Dobbie's name mentioned?—Mr. Candelet mentions his name in his application. He says: "The puncheon has been sent to the Customs here instead of the Inland bonding warehouse; as Mr. Dobbie requires the whisky for immediate use, he will feel obliged if you will cause the obstacles in his way to be removed as early as convenient, so that he may obtain possession." That is dated from the Licensed Victuallers' Association.

1694. Evidently shewing that there had been a previous application by Mr. Dobbie; is not that so?—It does not say so; I have not the slightest objection to put in these papers, which are official papers, if they will in any way illustrate the matter.

1695. Sir *Stafford Northcote.*] Does not this appear, that if there had been only one department to deal with there would have been no difficulty in his getting the spirits out, and that whatever difficulty occurred arose from the fact of there being, in his opinion, a necessity for applying to another department?—There would have been the difficulty there is now so long as the law says that you shall not warehouse with the Customs British spirits except for exportation.

1696. I understood you to say that a communication was made to him by the officers of Customs, which communication pointed out to him how he might get the spirits out on the 28th April?—Yes.

1697. But for some reason or other he appears not to have acted on that?—That is so.

1698. I rather gathered, from an expression used in one of the letters you have read, that subsequently to that communication which he received from the Customs he must have been in communication with the Board of Inland Revenue?—The present system, no doubt, involves in a case of this kind a communication with the two departments.

1699. Did I not gather from one of those letters, that the Custom House officer told him what he might do, and that it would not have been necessary for him, if he had followed his advice, to communicate with the Board of Inland Revenue at all?—He could have paid the duty without communicating with the Board.

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1700. I rather inferred from what you read that, instead of following the advice of the Custom House officer, he did confer with the officers of the Inland Revenue?—Exactly so; that is the impression that these letters would convey, that he adopted some other course of his own.

1701. That arose partly from his misconception, and partly also from the fact that there were two departments concerned in the matter instead of one?—Yes.

1702. If the whole matter had been under one department that confusion could not have arisen?—It could not have arisen.

1703. Sir *William Hayter.*] I understood you to say that you are not acquainted with the duties of the officers of the Inland Revenue?—I am not.

1704. And you are not able, therefore, to give the Committee any information with regard to any supposed public advantage or convenience which would be derived from a consolidation of those two offices?—No, I am not.

1705. But I understand you also to say, that from your intimate knowledge of the duties of the Custom House officers, and from the experience you have had, your belief is that the whole body of officers of the Customs are fully occupied with the duties which they already have to discharge?—My belief is, that they have as much to do as can possibly be done by them. At the large outports so much work being done by steam makes the work much more regular than it used to be. In former years, after a long continuance of contrary winds, it would often happen that a number of officers employed out of doors would have leisure time; that does not occur now, theyare kept constantly at work. At small ports, and at some creeks, they may occasionally have a slack time, and of course their time at some of the creeks is not always occupied; but the generality of the officers certainly have as much work as they can get through; they have a great deal of irregular work to do, and at many places certainly much more with regard to the Board of Trade than for the Customs.

1706. Can you tell generally whether there have been in many of these outports, or in most of them, glut officers from time to time employed?—Yes, very frequently; you never can dispense with glut officers, for in spite of all we can do, the arrival of vessels is regulated by the wind, and not by us; and all our establishments are kept so low that we are very frequently obliged to resort to glut officers.

1707. I understand you also to say, with regard to the different officers having varied duties to perform connected both with the Customs and with the Board of Trade, that their time, although it may not happen to be fully occupied in the discharge of the duties of the Customs, is still fully occupied with one duty or another that is imposed upon them?—At almost every port I have been to the officers complain that they cannot get through their work without working beyond the usual hours.

1708. The opinion you have expressed upon this subject is derived from an actual personal inspection by yourself?—Yes, from an inspection of all the documents of the port, and from examining the returns of the state of trade, certainly for the three years preceding my visit, if not for a longer period.

1709. And you say that that inspection was made with a view to see if there could be any reduction in the number of officers employed?—It was with a view of reducing the establishment as low as possible.

1710. Mr. *C. Turner.*] With reference to your personal inspection you were asked by Sir William Hayter some questions upon the evidence given by Mr. Bushell, in which he stated that he had been to the outports and had occasionally found the officers not fully employed. You state that you have been there and found them employed, and you have also stated, I think, that you took precautions that your visit should not be known before your arrival, but at the same time you said you had reason to believe that it was known?—Certainly.

1711. Under those circumstances, I suppose it is quite possible that both your observation and Mr. Bushell's may be correct?—Quite so.

1712. Sir *Stafford Northcote.*] In revising the salaries of the establishments, did you take into consideration the relative positions of clerks and officers in the Customs and in other departments, as, for instance, the Inland Revenue Department?—No; all the comparison I made was between one port and another, as to the amount of work at each port compared with another, and the nature of the work; whether it was derived from bonded goods or from goods brought as direct imports, or whether it was Board of Trade work?

1713. Have you any such knowledge of the salaries of the Inland Revenue officers as will enable you to say whether the salaries received by Customs officers are better or worse, or about equivalent to those received by officers in the other service?—No; several clerks in the Customs, about a week ago, petitioned our Board that their salaries might be made as good as the salaries of the officers of the Inland Revenue Department, so that it seems to be their opinion that the officers of the Inland Revenue are better paid than they are themselves.

1714. Assuming the clerks in the Inland Revenue Department to be better paid than the clerks in the Customs Department, do you think that would have any bearing on the question of amalgamation; and if so, do you think it would render amalgamation easier or more difficult?—I do not think it would have any bearing upon the question; if they were to be amalgamated it would create a certain amount of discontent among the officers. Supposing the fact to be as the officers of Customs assert, viz., that the clerks in the Inland Revenue get higher salaries than the clerks in the Customs, it might happen that a man who had been only a short time in the service of the Inland Revenue would be put over the head of a man who had been for a long time in the service of the Customs; I think that difficulty, and a certain amount of discontent, would arise in that way.

1715. Do you think it important that the civil servants in those departments should be paid upon something like the same scale?—I think it is very desirable that they should as far as possible; but the duties required from them all vary very much.

1716. With regard to clerks, for instance, can you see any reason why the minimum in one department should be lower than the minimum in another, or why the maximum in one department should be higher than the maximum in another?—No; I can see no reason for that.

1717. Is it within your knowledge that that is the

the case?—I am not aware of the rates of pay that they receive in the Inland Revenue.

1718. Supposing that the whole of those establishments were brought under one head, would not that probably lead to greater uniformity in the salaries that would be paid?—I apprehend it would.

1719. Do you think that that is desirable, or not?—It would be desirable as far as possible in the case of all officers and clerks performing the same kind of duty to get them as much as possible at the same rate of pay.

1720. You have yourself observed, and one would naturally suppose, that the reductions that have been made in the Customs establishments and in the prospects of the clerks have created some dissatisfaction and complaint: do you not suppose that that dissatisfaction and complaint has been enhanced by the impression on the minds of the officers of that department that they are less well paid than those in another department?—I think so.

1721. Do you consider that the remuneration which is received from the Board of Trade is adequate to the services that the officers of the Customs have to perform for it?—I went to a number of ports, accompanied by Mr. Williams of the Board of Trade, with a view of adjusting the matter; the officers were very much dissatisfied with the way in which they were paid, and that money is now paid by the Board of Trade to the Customs, and goes towards the reduction of the Customs expenses. The work to be performed has now been considered in fixing the salaries of the officers, and the officers now only get salaries for doing the whole work of the Board of Trade and the Customs; the officers who received the payment before still receive the money that the Board of Trade allotted to them; but when one of those officers is promoted, or leaves the service, his successor gets a salary only. The Board of Trade pay us about 10,000 *l.* or 12,000 *l.* a year for the work which we do for them.

1722. And your officers do not get the advantage of?—No; we take it all. They have to do all that work for their salaries; they have to do everything except with reference to the Naval Reserve, from which they still get a trifling payment.

1723. Do you mean that under the new system the clerks and officers have now a large amount of additional work to do for another department, without any proportionate increase at all to their salaries in respect of it?—At some few ports, such as Lowestoft, where the work of the Board of Trade is very heavy, we give a higher salary than we should have given if it had been only Customs work; in the generality of ports, in consideration of the responsibility that was taken from the officers by the reduction of duties under the present tariff, it was considered that instead of abolishing the office altogether, we could make the officers take the two duties at the salaries they got before.

1724. Have there been any cases of late within your knowledge, in which officers who have been employed in any department of the Inland Revenue, and have been dispensed with in consequence of reductions in the Inland Revenue, have been transferred to any department of the Customs?—Not of late years; we transferred some five or six landing-waiters to the Inland Revenue immediately upon the passing of the new tariff; but formerly, when the tea duties, which had been collected by the Excise, were handed over to the Customs, a great number of officers came with them; but lately we have not had any.

1725. Were those landing-waiters men of some standing in your service?—No, under five years; they were quite young men, and they became Assistant Surveyors of taxes; they were transferred to the Inland Revenue.

1726. They were transferred to a business wholly different from that in which they had been before employed?—Yes, and at a much smaller salary, the difference being made up by our department.

1727. Mr. *Hankey.*] Have not the alterations which have taken place in tariffs within the last 20 years, that is, since 1842, necessarily very much simplified the work of the Customs?—Very much indeed.

1728. So that the total work performed by the Customs, relating to what may be called Customs-proper duty, are very greatly less than they were 20 years ago?—No, the trade has increased so enormously that the labour has also increased; we have a larger revenue now, with the reduced duties, than we had from the high duties before, and therefore we must have a greatly increased amount of work to get the money, besides so many goods being free.

1729. But still the work is much more simple than it formerly was, is it not?—Yes.

1730. In arranging the salaries, you do not consider that a man is entitled to more pay because his work is partly Board of Trade work, and partly work done for another department of the Government, I apprehend, but you simply consider how much duty is fit to be imposed upon the person for the pay he receives?—Exactly; and it was upon that principle that we adjusted the salaries; we considered the future work that the officer would have to do in determining the salary he ought to have.

1731. If the Treasury were desirous of ascertaining whether there might not be a saving of expenditure by forming one Revenue Department in lieu of the present system of Customs and Inland Revenue, if you were applied to to ascertain whether it was practicable or not, in what way, if you thought it practicable, would you propose that it should be carried into effect?—It could only be by a minute inquiry into the work performed by each department.

1732. If the Treasury were to direct an inquiry to be made for the purpose of ascertaining whether this could be done, and if you were applied to for your advice, as from your position you would very likely be, what course would you recommend, in order to satisfy the Treasury as to the expediency or practicability of such a measure?—It could only be done by a joint inquiry by the superior officers of both establishments, I apprehend.

1733. Do you not think that an inquiry instituted by competent authorities, and by persons who had had great experience, would lead to the suggestion of some scheme by which such an object could be carried out?—I am not sufficiently acquainted with the duties of the other departments to be able to say. As far as I know of our own department, as I have before said, the officers are paid as low as they can be, and they have as much work as they can do.

1734. That only relates to the work given to individuals; the work might be of a much more varied character without necessarily requiring a

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greater number of clerks; if the work which is now done necessarily in two departments almost of a similar nature, were done in one, it is reasonable to suppose, is it not, that a saving would take place?—Not if the clerks' time was fully occupied already.

1735. If it was necessary at any time to communicate between the Customs and the Excise, or even for the public to communicate with both departments, there might be many occasions on which the two departments would be doing the same work?—I think not; I do not think we are in a position to have the two departments doing the same work, and I think that any amalgamation must lead to a division of the departments under separate heads, and you would only nominally have one head; if you concentrated them too much you would create delay in the transaction of a merchant's business.

1736. In such a department as the great Accountant's Department, if that office were multiplied by a greater number of persons, they would be equally able to supervise and check two departments of the receipt of money as one; it is the same kind of duty, is it not?—Yes; there are a great number of things that must come under the notice of the principal; and if you make a very large office, the time of the principal, instead of being occupied with his work, must be very much occupied by his clerks; they will require looking after, to maintain discipline, and I think you would make a very large department, which would prove unwieldy; you do not get the same amount of work out of it if you do not keep it within a moderate size, so that the principal can see that the men are doing their work.

1737. Then I gather from what you say that you do not think that a commission (if I may use the word), consisting of persons of the highest authority in the two departments appointed to consider this subject, would lead to any practical result?—I am inclined to think it would not; but at the same time I am not prepared to say that our present system is perfect; it may admit of improvement: we constantly make alterations whenever we find reason for it.

1738. But still no changes that you can make in one department would lead to consolidation in any way at the present moment without some general alteration?—No.

Martis, 28° die Aprilis, 1863.

MEMBERS PRESENT:

Mr. Bagwell.	Mr. Hankey.
Mr. E. P. Bouverie.	Sir W. Hayter.
Mr. Cardwell.	Mr. Horsfall.
Mr. W. E. Forster.	Mr. C. Turner.
Sir E. Grogan.	Sir H. Willoughby.

T. B. HORSFALL, Esq., IN THE CHAIR.

FREDERICK ST. JOHN, Esq.; called in, and further Examined.

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1739. *Chairman.*] AT the last meeting of the Committee I asked whether you remembered an application from Messrs. J. and F. Wills of Bristol, in 1860, for permission to vat British and Foreign possession rum together; are you now prepared to give the Committee any information upon that subject?—I am. Since the last meeting of the Committee I have looked over the whole correspondence referred to, and I am now in a position to state the case to the Committee.

1740. Will you do so, if you please?—It appears that in May 1860 Messrs. Wills, of Bristol, asked to be allowed to vat Foreign and Colonial rum together, and the officers reported to the Board that it was an unusual thing; that it had not been allowed by the Board; that it was contrary to the regulations; and that the same thing was not permitted with regard to wines. The matter was then referred to the Surveyors General, and one of my colleagues reported that it was contrary to the conditions and regulations of the Board. The Board, however, were not satisfied with his opinion, and directed a further inquiry to be made; they required that he should consult his colleagues, and also make further inquiries and report upon the subject, which he did; the Board still thought they would have further inquiries made after that second report of his, and they then inquired of the Statistical Department whether there would be any objection to the thing being done. I find that I concurred with Mr. Rolls, who was my colleague, in thinking that it would give a great deal of trouble, inasmuch as you could not keep the statistics of Foreign and Colonial rum separate if they were vatted together; and seeing that only one person in a large trade then asked for it, the Board came to the decision that it was not expedient to alter the existing practice, which seemed to give general satisfaction to the trade. That went on for some time; afterwards the parties appealed to the Treasury with the same result. After that Messrs. Ruck, Fenwick, & Ruck applied for the same thing, and the matter then underwent inquiry; but the Board still adhered to their former decision that it was not desirable to mix different kinds of rum together. Ultimately a number of other parties in the trade made similar applications, and the Board then directed the papers to come to me; and I was desired to make full inquiry into the matter, and to report whether arrangements could be made, without injuring the statistics, by which that which was wished could be allowed to be carried out; that was done on the application of Messrs. Ewing, of Greenock. I made a number of inquiries about it at the time, and made various reports upon it; and if the Committee will permit me to do so, I will read a part of the report I made. I said: "With respect to the question as to allowing the vatting together for home consumption of Foreign and Colonial rums imported direct from countries the places of their production, I would refer to your report to the Treasury, of 24th July 1860, against the indulgence, chiefly on the ground of the difficulties with respect to the statistical accounts; since that time there have been many applications on the subject, and the Examiner now proposes arrangements which appear to me simple and efficient, and by which the objections with respect to the statistics are obviated. He proposes that a record should be made in the warehousing registers of the proportion, decimally expressed, which the Colonial and Foreign rum vatted bear to each other, and that such proportion should be recorded on each order for delivery, by which means the locker would be enabled to include the proportion in the return made by him; he states that this would entail very little trouble in his department, and would be without expense. I have also consulted the controller of accounts, West India Docks, and the assistant controller, legal quays (the chief departments likely to be affected by the arrangements), and they are of opinion that it could be easily carried out in the warehousing departments. By the means proposed, the Examiner will be enabled to keep his deliveries of the vatted rum in question under the distinct heads of Foreign and Colonial, and he will be enabled to furnish the Inspector General with all the requisite particulars, so that his accounts may in no way be interfered with." After that, the Board conferred with the Inspector General of Imports and Exports about it, and he reported that he saw no difficulty in the matter, provided that it was distinctly understood that what they had proposed could be carried out; and the Board then reported the matter to the Treasury on Messrs. Ewing's case, and with the permission of the Committee, I will read that report. The Board say: "We report, that in our report to your Lordships, dated 24th July 1860, No. 615, upon an application of Messrs. Wills, of Bristol, of a similar nature to the present, we stated that

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that by Section 105 of the Customs Consolidation Act, 1853, it is enacted, that with the sanction of the Commissioners of Customs, and under such regulations and restrictions as they shall require and direct, it shall be lawful in the warehouse to sort, separate, pack, and repack any goods, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof; and that under the provisions of the said law, it was the practice to allow rum the produce of the British Possessions to be vatted and delivered for home consumption, but that rum the produce of the British Possessions, when vatted in bond with rum the produce of foreign countries, whether imported from the place of its production or not, was not permitted to be delivered for home consumption. We further stated that Messrs. Wills had made an application to us similar to that which then formed the subject of appeal to your Lordships, but that in consequence of the complication in the statistical accounts furnished to the Board of Trade, which would have arisen from a concession of the indulgence, we had apprised Messrs. Wills that we could not comply with their request. And we submitted to your Lordships that it would not be expedient to sanction a measure which would so materially affect the system on which the statistical returns were framed, unless it should be satisfactorily shown by the merchants and traders generally that such an alteration would be desirable for the interests of commerce. Since the date of our report abovementioned, we have received applications from merchants of high standing in the spirit trade, both in London and at the outports, from which we are led to believe that a concession of the privileges sought by the applicant is now generally required by the trade; and having made further and particular inquiries, with the view of ascertaining whether it might not be practicable to give effect to the wishes of the merchants without materially impairing the statistical returns, we find that arrangements can now be made, whereby the proportion of Foreign rum mixed with British-colonial rum may be distinguished in the official returns with sufficient accuracy. We are, therefore, not prepared to offer any further objection to the vatting in bond for home consumption of British-colonial and Foreign rums, subject to the same rate of duty; and with your Lordships' approval, we will issue the necessary directions to our officers accordingly."

1741. What is the date of that?—The 22d of March 1862.

1742. And the point was then conceded?—The point was then conceded upon the numerous applications that had been made from the trade, asking for the same thing that Messrs. Wills had asked for in 1860.

1743. Do you not think that, if the same attention and consideration had been given to the subject some years before by the departments, that concession might have been made at an earlier period when the trade of the country required it?—The trade of the country had not required it in 1860 (only one individual had then asked for it), and very particular inquiries were made about it at that time; the Board referred the matter back for inquiry, and inquired into it themselves three times before they came to any decision.

1744. Did not Mr. Abraham of Bristol make an application to the Board upon the same subject in 1860?—Yes.

1745. And did not Messrs. Ruck, Fenwick, & Ruck of London petition the Board with the same object in 1860?—Yes.

1746. Then, I presume your remark does not altogether apply?—Messrs. Wills' was the first case upon which there was a decision.

1747. But I understood you to state just now that there was only one individual who ever applied for it in 1860?—At the time when the Board came to a decision the firm of Messrs. Wills was the only one that had applied for it, but the Board adhered to their decision subsequently, when other persons made similar applications.

1748. In 1860?—In 1860.

1749. The same parties had applied in 1860 who subsequently applied in 1862, had they not?—In June 1861 a number of parties applied; Lemon Hart & Company and others applied.

1750. And Mr. White also?—Mr. White applied in February 1861.

1751. My question is this: If the same consideration had been given to these numerous applications in 1860 and 1861 which was subsequently given to the applications which were made in 1862, would not the same facilities have been given at an earlier period?—Not until it struck us that the thing could be done; it was rather a complicated system to show with respect to each cask of spirits, where two kinds had been vatted together, how much was Colonial and how much was Foreign spirits; full consideration was given to the subject; we had not at that time arrived at such a state of perfection that we could determine how much of the contents of one cask was one kind of spirit, and how much was another; that was a light which struck us afterwards.

1752. Mr. *Cardwell.*] Are the duties devolving upon Collectors of Customs as receivers of wreck troublesome and onerous?—They are very troublesome indeed.

1753. Suppose the quantity of goods washed ashore to be small, and the value to be trifling, is there any considerable amount of trouble to the receiver in such a case?—Yes, a very great deal.

1754. Can you give the Committee any definite idea of the extent of such trouble?—Yes, I can; I can give you the particulars of an actual case which will illustrate the trouble that is given, with reference to a piece of timber of the value of not more than 5*s.*, and the forms that are required to be gone through to dispose of it; it will be seen that it is a most troublesome process; whether the thing is small or large, the same formalities have to be gone through; each salvor who brings it in has his account to be settled, and whether the amount is large or small, he must be settled with in the same way; the thing must be disposed of separately, and there is very often more trouble in the case of a small piece of timber than with a large wreck; for in the case of a large wreck there are usually persons interested who know what is required to be done. I have here a statement of work performed by the Collector of Customs as receiver of wreck at one of the outports, which, with the permission of the Committee, I will read; it is a statement made in consequence of receiving a report from the officers of the Coastguard that a small balk of timber, containing six cubic feet, value 5*s.*, had been found washed ashore; this transaction was stated by the collector to have been the least troublesome, perhaps, of any that had passed through his hands. It appears from the statement that the following are the things that the collector

collector has to do: first of all he has to receive particulars from the Coast Guard on form No. 4. Then there is to be an entry of particulars in the Receiver's Report Book, viz., the number, the date of receipt, the estimated value, the description of property, when found, the exact spot where found, the name of the salvor, the address of the salvor; entry on salvor's warrant:—number, date of receipt, signature of receiver, name of salvor, description of property; entry on Form 4 D. transmitted to Board of Trade:—number, date, description of article, exact spot where found, whether high and dry or floating, name and address of salvor, estimated value. In this case the value reported by the Coast Guard, 15*s.* for 6 feet of timber, appeared excessive; the value was therefore queried, and an error of 10*s.* was discovered. The lord of the manor on which the wreck was washed ashore had not proved his title; the collector therefore wrote to the salvor, the tenant of the lord of the manor, and offered to sell him the timber at the estimated value of 5*s.*; the offer was accepted, and the following calculations had then to be made and entered in the Report Book:—Commission at 5*s.* per cent., 3*d.*; Customs duty, 1*d.*; and the charges being deducted from the gross proceeds, one-third of the remainder, viz., 1*s.* 6*d.*, was apportioned as salvage; the salvor's warrant was then filled up and transmitted to the salvor and purchaser, with a letter requesting him to sign the warrant and to return it with 3*s.* 6*d.* in postage stamps. On receipt of the stamps, columns 13, 14, 15, 16, 17 and 18 in the Report Book were filled up with the date of sale, to whom sold, gross proceeds, expenses deducted, net proceeds to be paid to the Board of Trade, the date of payment, to whom paid. In the shipping master's Cash Book of Receipts the particulars entered were, the date, number, from whom received, nature of receipt, amount. In the shipping master's Cash Book of Payments were entered, the date, number, to whom paid, nature of payment, viz., salvage and duty, amount. A letter was then written to the Coast Guard to deliver up the property to the purchaser. In Schedule B. of the Shipping Master's Quarterly Accounts of Receipts, the particulars entered were, number, description of property, date of receipt, gross proceeds less commission, commission at 5*s.* per cent., total fees; two copies sent to the Board of Trade, and one retained for reference. In Schedule 10 of the Shipping Master's Quarterly Account of Payments, the following entries were made: number, description of property, customs, duty, salvage; two copies to Board of Trade, and one retained. A description of the property: number, amount of duty, appeared three times in the Customs entry for duty, one copy of which was forwarded as a voucher to the Board of Trade. This entry was passed by the receiver and carried to account on the last day of the quarter. The receiver has since been informed that the proprietor of the estate will hereafter prove his title to wreck washed ashore on it. He will then apply to the receiver for "an account of the proceeds of the sale of wreck washed ashore, and claimed by him as lord of the manor." This will be supplied on No. "9 A" form. This form contains on its face the name, address, and title of claimant, and no less than 11 columns of particulars. This return will be submitted to the Board of Trade, and, if found correct, an order on the back of the form will be completed, and the receiver directed to pay the net proceeds to the claimant. The amount will then again pass through the Receiver's Cash Book of Payments, again appear in his Quarterly Schedule 10, be noted in the Report Book, and as the transaction may then safely be considered to be completed, "the protruding corner of the top of the page in the Report Book may be cut off in the direction of the printed diagonal line, as directed in paragraph 175 of Instructions in respect of Wreck and Salvage." Those are some of the things that the Customs have to do for the Board of Trade, and they, of course, take up a great deal of the time of the collector; but suppose a timber ship should be wrecked, which is by no means an uncommon thing, and the pieces of timber float in separately, then, in the case of each man who gets hold of a piece of timber, and perhaps they may be picked up at several different ports, the same process has to be gone through; if a large ship comes ashore, probably the owner will claim the wreck, and then there may be much less trouble to the receiver.

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1755. Who is it who requires all these forms?—The Board of Trade.

1756. Is that by Act of Parliament?—Yes, it is by Act of Parliament.

1757. *Chairman.*] Do you not think that that Act might be improved with advantage?—It is for the benefit of the salvors and to the advantage of the owners; it is rather popular with the people round the coast, and a great deal of property is saved by it; every fisherman who brings in a piece of wreck knows that he is sure of being paid for it, he knows that he will not be done out of his salvage.

1758. Do you not think that might be accomplished without all these forms being gone through?—That is a Board of Trade matter; the receivers are obliged to send particulars up to Lloyd's, if it is anything of importance; it is a matter which we are ordered to carry out.

1759. Mr. *W. Forster.*] I suppose, however, it would be difficult to make a different rule for articles of small and of large value?—Yes; sometimes, though persons may have only a very small sum to claim, it may be of great consequence to them.

1760. Mr. *Bagwell.*] As a matter of fact, arrangements have been made with the lords of manors all round the coast, and commissioners having gone round, and the different rights of parties having been ascertained, will not a great deal of the work, the particulars of which you have just gone through, be unnecessary in future?—No, not a bit of it; the claim of the lord of the manor only comes in at the end when determining who is to have the proceeds; whether they are to be remitted to the Board of Trade, or whether the lord of the manor is to have them.

1761. Mr. *Cardwell.*] If the value of the goods had been 10 or 20 times as great, would the trouble necessarily have been greater?—No, not necessarily.

1762. Do you concur in the opinion that has been expressed here that the trouble occasioned to the receiver of wreck depends entirely upon the quantity of wreck that comes ashore, and that when a vessel founders, and portions of the wreck come ashore, there cannot be any great amount of trouble?—No; there is the same trouble with every piece that comes ashore; if one salvor finds the whole, of course there is not so much trouble occasioned, but for each separate person who brings a piece in a separate entry is necessary.

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1763. Do you concur, then, in the opinion to which I have just adverted?—Certainly not.

1764. Turning to the port of Campbeltown, can you state what were the numbers of wrecks and casualties within the limits of that port within the 11 years ending in 1860?—In the evidence that has been given before the Committee, the number of casualties occurring off Campbeltown has been stated to be 10 in 11 years, but on looking at the wreck chart published by Parliament, that statement does not appear to have been correct; if you look at the chart which I have here, you will find that the 10 casualties which are stated to have occurred in 11 years are only casualties attended with the loss of life; if you turn to the next chart which is bound up with it, you will find that in one year, in precisely the same district, there were 15 casualties instead of there being only 10 in 11 years; that arises from the chart which was quoted from having reference only to casualties which involved loss of life.

1765. Then the chart upon which the labour given to the officers of Customs depends is the chart to which you have last referred?—That is the one that gives the labour, but even that chart does not show you at all the amount of labour that is given to the Customs, because one of these wrecks or collisions may be a case in which different parts may have been saved piecemeal, and they may have been brought in bit by bit, in which case each piece brought in would become a separate transaction, and many pieces of wreck come ashore or are brought in by ships without any wreck being shown on that chart.

1766. The first chart gives you no idea at all, and the second only gives you an inadequate idea of the amount of labour which those casualties must have cast upon the officers of Customs?—Exactly; the first chart only refers to casualties in which there has been loss of life.

1767. Off the coast of Caithness and Sutherland, how many casualties were there during the 11 years, and from Inverness round the coast, including the Orkney Islands and the Isle of Skye?—From Inverness round the coast, including the Orkney Islands, but exclusive of the Isle of Skye, instead of 17 casualties only in 11 years, there were 20 casualties in 1860 alone.

1768. Off the port of Lerwick and the Shetland Islands, are the casualties heavy?—Off the Shetland Islands there was one wreck in 1860, but the years 1859 and 1860 alone will make up the number given for the 11 years by Mr. Daly, viz., three.

1769. During the 11 years, what casualties were there immediately off Aberystwith?—Off Aberystwith, in 1860, there was one wreck, and off Aberdovey there were two, one of the latter being some distance off in the bay; but in 1859, the numbers were as follows: Aberystwith two, Aberdovey one, Aberayron 15, making a total of 18.

1770. From Dumfries to Whitehaven, including five ports, how many casualties were there in the 11 years?—The chart of which Mr. Daly made such misuse, shows that there were 11 wrecks, with loss of life, in the 11 years, within the limits of the ports of Dumfries and Whitehaven, instead of 7, as stated by him; and the chart for 1860 shows that there were 14 wrecks within the same limits in that year alone.

1771. I understand you to say it is that second chart to which you have referred which affords, though an inadequate, yet the only index of the labour imposed upon the officers?—Clearly so; the first chart, as I have stated, refers only to casualties which have involved the loss of life; it is not loss of life that gives the Customs officers labour, but the loss of property. Suppose you take Flamborough Head, or Whitby, or Hartlepool, or any of those places, the number of casualties in which there has been loss of life, in the course of the 11 years, is scarcely more than half the whole number of casualties that appear for the one year in 1860.

1772. Will you have the goodness to state what check exists over the proceedings of the examining officers with regard to goods imported?—When goods are first imported, the examining officer has to weigh them, and enter the weight of each package in a book, provided they are liable to duty, and he is visited by a superior officer, the surveyor, who re-weighs such packages as he sees fit, and by that means checks the weighing.

1773. What is the course with regard to goods that are free of duty?—When goods are free of duty, the merchant, in the first instance, having passed the entry, the examining officers visit the ship, and examine such as are coming from the ship, or as are put on shore; they open such packages as they please, and it is also the duty of the surveyor to open such as he may think necessary to satisfy himself that the examining officer has been doing his duty, both in regard to dutiable goods and free goods; after that, there are certain clerical checks which come from another source altogether.

1774. Do you agree in the opinion that has been expressed here, that the clerical check is not of the slightest value, and that the sum total of that check is to see that those officers multiply three by four correctly?—No, that is not at all a correct description of the check that is exercised. I could give you an idea exactly of the check that is exercised; the object of the clerical check is to prevent errors in calculations undoubtedly; but instances of misappropriation of duties by examining officers have been discovered; there have been actual cases, of which, if necessary, I could give you instances. I may illustrate the effect of the clerical check by a case that occurred in October 1861, when an entry was passed for 38,000 pieces of sawn fir wood, and 29,500 palings, as containing 500 loads, and duty was paid on that quantity by prime entry. The timber measurer, in calculating the number of loads contained in the timber, made them 1,377 $\frac{47}{50}$ loads, so that there appeared to be due a post entry for 877 $\frac{47}{50}$ loads, and the duty was paid on that quantity on the 12th November. In the meantime, the accounts of the ship had passed on to the jerquers' branch of the examiners' office, and the result of the clerical check showed that the timber measurer had made a miscalculation of no less than 268 $\frac{39}{50}$ loads short of the actual quantity; that officer was therefore queried for the amount of duty due thereon; and on his calling on the importer, it was paid by a second post entry. The amount in this instance was certainly large, amounting to 26 *l.* 17 *s.* 2 *d.*, and the case is not put forward as an average one, but as showing that while it is not the practice to query officers where the duty involved does not amount to 1 *s.*, and many queries but slightly exceed that sum, errors are committed which are of serious importance. The average amount of each of the queries issued in London in 1861, in cases where duty was involved, was no less than 2 *l.* 6 *s.* 6 $\frac{1}{4}$ *d.*

1775. Will you have the goodness to state to the

the Committee what the practice of the department is with regard to the queries?—The landing-books in which all these accounts are recorded must, within a given time, be forwarded to the examiner, and they then undergo a careful examination, by casting the figures, and checking the calculations, and also by taking the report of the ship, which is the foundation of the imports into the country, and ascertaining that all the goods, if dutiable, have been accounted for; and if free, that they have passed through the officer's hands, and that a sufficient number have been examined, and the examination recorded to protect the revenue.

1776. What are the queries to which you have referred?—The examiner issues the queries on a small note; he issues the particulars to the officers, whether it is a short payment, or a miscalculation, or an over payment; and then it is the officer's duty to communicate with the merchant, and either to cause him to pay the money due, or he must pay it himself; the Crown cannot lose it. In 1861, in London alone, there were 628 queries involving duties short paid, 349 relating to over payment by merchants, besides 3,317 other queries.

1777. Who are the officers by whom these queries are issued?—They are issued by the examiner.

1778. Can you state what was the amount of duty that was recovered in consequence of the number of queries to which you have last referred?—In 1861, the amount recovered was 1,462 *l.* 11 *s.* 8 *d.*; in 10 years the amount recovered has been 7,915 *l.* 15 *s.* 6 *d.*

1779. How many queries on an average are there in the course of a year?—3,998, on an average of the last ten years.

1780. You being now Surveyor General, and having passed through all the grades of the examining department, do you think it would be desirable or safe to dispense with any portion of the clerical check which is now exercised over the landing accounts?—Certainly not; I think it is a most desirable and a most valuable check; and I do not think that the sums I have mentioned at all represent the amount of good that it does; but for the knowledge that there is a certainty to be this check, there would not be the same minute care that there is now in making up the accounts.

1781. Could the surveyors, do you think, exercise any of those checks?—No, their duty is different altogether; their duty is to re-weigh and to see that the weight has been correctly returned; the examiner can have no check over that; the surveyor's check is quite distinct from the examiner's check, and it is very important in its way; when he goes round he ascertains that the scales are correct, and that the goods are what they are represented to be; his check is altogether different from that which is exercised by the examiner.

1782. Have you read the evidence that was given before the Committee last Session, and which was published by the House of Commons?—I have read the greater part of it.

1783. Are there any calculations contained in that evidence on which you would wish to make any observations?—Yes, there are some rather glaring inaccuracies.

1784. Will you have the goodness to state to the Committee some of those inaccuracies?—In answer to question 3892, Mr. Daly stated that the total gross receipts of the two departments of Customs and Inland Revenue were 67,606,861 *l.*; whereas the total gross receipt for that year, as given in the Parliamentary Return 20–1861, laid before this Committee, was as follows:—

	£.
Customs - - -	23,516,821
Inland revenue -	43,090,040
Correct total - -	£. 66,606,861

So that in adding two rows of figures together, Mr. Daly has made an error of 1,000,000 *l.*, and over-stated the revenue for 1861 to that extent. In answer to question 3902, Mr. Daly replied that the revenue for the year ended 31 March 1862 was 63,121,945 *l.*, but he could not tell whether it was the gross or net revenue. The following appear to have been the figures calculated from by Mr. Daly; they will be found at page 8 of the finance account for the financial year ended 31 March 1862, and they represent the revenue paid into the Exchequer, viz.—

	£.
Customs - - -	23,674,000
Excise - - -	18,332,000
Stamps - - -	8,590,945
Taxes - - -	3,160,000
Property tax - -	10,365,000
	£. 64,121,945

So that in adding up five rows of figures the witness has again made a mistake of 1,000,000 *l.*, but this time he understated the revenue to that extent. In every one of the estimates given by Mr. Daly, of the percentage cost of collecting the revenue, in answer to questions 3944, 3952, 4458, and 4123, he is incorrect, even taking his own exaggerated estimate of the expenses of the department as the basis of the calculation, as the Comptroller General is prepared to show to the Committee. In making up his estimate of the costs of collection, Mr. Daly includes the amount paid on account of superannuations to the coastguard twice over, viz., in answer 3933, where it formed part of the sum of 269,394 *l.*, and in answer 3939, where he added it to the estimated expense of the coastguard force. In giving the total cost of the secretary's departments in the two branches of revenue, Mr. Daly, in answer 3962, stated the total cost to be 33,700 *l.*, whereas the total cost in salaries payable to each person on the 31st March 1861, together with extra attendance, poundage, &c., was 32,015 *l.*, viz.:—

	£.
Customs - - -	10,355
Extra attendance -	45
Inland revenue -	21,615
	£. 32,015

The total amount actually paid during the year was 33,158 *l.*, but this was a larger sum than remained payable at the end of the year, in consequence of the reduction made in the Secretary's department of the Customs. To this latter sum (which does not represent the cost of the departments) it is necessary to add the salaries, &c., of the Customs' housekeeper, of two doorkeepers to the Board, and of one house porter, total 540 *l.*, to approach the sum named by Mr. Daly. Mr. Daly stated (answers 3983 to 3985) that the returns

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returns of law charges did not include the travelling expenses and extra pay. The Customs return does, *see* Appendix No. 9, page 237, of Report of Committee. In answers 3992–5, Mr. Daly, speaking of the Receiver General's Department, stated the number of persons employed, including Receivers General and their clerks, to be 42. The Parliamentary Return before alluded to shows there are 45, viz., 25 in the Customs and 20 in the Inland Revenue. In answer to Questions 4057 to 4059, Mr. Daly states there are in clerks and principals, 119 persons in the Chief Accountants of the Inland Revenue and Comptroller-General of Customs Departments, at salaries amounting to 27,044 *l.* The correct amount is 28,044 *l.*, viz.:—

	Persons.	£.
Chief-Accountant's Department -	69	18,770
Comptroller-General's ,, -	50	9,274
		£. 28,044

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Mr. Daly has short-cast the amounts 1000 *l.* In answer to 4160, Mr. Daly states there are five comptrollers of accounts in the Customs, with salaries varying from 450*l.* to 500 *l.* per annum each, and there are five assistants at from 300 *l.* to 400 *l.* per annum each. In all there are 246 persons, at a cost in *salaries* of 38,262 *l.* The following is the true state of the case, as shown by the return before the Committee, viz., three comptrollers of accounts, with salaries commencing at 400 *l.* (not 450 *l.*) and rising to 500 *l.* per annum, while the other two comptrollers of accounts have salaries of 350 *l.*, rising to 450 *l.* each. There are three assistant comptrollers, with salaries rising from 320 *l.* to 400 *l.*, and the salaries of the other two assistant comptrollers ranged from 275 *l.* to 300 *l.* each per annum, according to the return from which Mr. Daly obtained his information. Subsequently to the date of that return the salaries of the two latter were increased and fixed at 320 *l.* to 350 *l.*, still under the scale given by Mr. Daly. *The salaries* of the 246 persons amounted only to 37,833 *l.* 8 *s.* 5 *d.* (not 38,262 *l.*), but Mr. Daly has added thereto the sum of 409 *l.* 11 *s.* 5 *d.* paid among those officers for overtime, and then overstated the amount to the extent of, in round numbers, 20 *l.* Mr. Daly stated in answer to question 4230: "In about 40 ports and four inland bonding towns there are collectors of Customs, collectors of Inland Revenue, and stamp distributors, the payment to whom in salaries and poundage amounts to more than 61,000 *l.*" The Appendix, No. 1, page 222, to the Report of this Committee is evidently the source of Mr. Daly's information on this subject; and if this be examined, it will be seen there are only 39 ports and only one inland bonding town enumerated. Only four inland towns have been allowed the privilege of bonding goods, viz., Manchester, Leeds, Halifax, and Bradford, and of these only Manchester and Halifax have "collectors of Customs, collectors of Inland Revenue, and stamp distributors," stationed therein. Bradford has no collector of Excise, while Leeds, up to the present time, has no collector of Customs appointed. Then, as to the payment in salaries and poundage, the Appendix referred to, in columns 1 to 3, gives the salaries of the several collectors of Customs and Inland Revenue, and the poundage to distributors at the places named, the total of which will be found to be 56,127 *l.*

Let the cost of the officers at Halifax (which does not appear in the Appendix), viz.:—

	£
Collector of Customs - -	200
Collector of Inland Revenue -	470
Poundage to distributor - -	135
Total - -	£. 805

be added thereto, and the amount will still only reach 56,932 *l.* To arrive at the amount stated by Mr. Daly, more than 61,000 *l.*, it is necessary to add in the total of the 4th column of the same Appendix, which shows the *number of days the collectors of Inland Revenue are absent on their rounds* in the 40 places named, during the year; and this egregious blunder Mr. Daly appears to have committed, as will be seen by the following figures:—

Salaries, &c., as above stated	£. 56,932
Number of days absent - -	4,101
	61,033

This is the only way of accounting for the "more than 61,000 *l.* salaries and poundage" stated by Mr. Daly. Had Mr. Daly permitted his calculations to be checked by any portion of the clerical department, which he considers to be of so little value, not one of his errors would have escaped detection, and he would have been spared the exposure of how great a necessity there may be for a clerical check over the work of his own hands.

1785. Can you state to the Committee how many inspections of Liverpool by the Commissioners took place between January 1846 and August 1851?—Liverpool was inspected three times, and specially visited once by a Commissioner, between the dates mentioned. In 1847, it was inspected by Sir Thomas Fremantle. I read an extract from his report the other day with a view to show how minutely he went into it; in 1848, it was inspected by Mr. Dawson, the deputy chairman; in 1850, it was inspected by Mr. Spring Rice, very fully indeed, as I explained when I was examined here on Friday last; and if it would not weary you, I could read an extract from his report which would show how minutely he inspected the port at that time.

1786. *Chairman.*] In reply to question 1622, which was put to you when you were examined on Friday, you said, "I believe that I went as Inspector-general to Liverpool, in consequence of Sir Thomas Fremantle having visited the port, and found matters not going on satisfactorily there;" can you inform the Committee in what year that was?—In 1847.

1787. That was before the appointment of the present collector?—Yes, it was long before the appointment of the present collector. I was not at Liverpool as Inspector-general with the present collector at all.

1788. Mr. *Cardwell.*] It has been stated to the Committee that a gentleman who was a landing waiter at Liverpool during those times, was never visited by a Commissioner, but that he once heard of Mr. Dawson being there on a special occasion; does that agree with your views?—No; I was not there when Sir Thomas Fremantle was there; I went afterwards, but I was there when Mr. Dawson was at the port; Mr. Dawson

son did not make so very minute an inspection as Mr. Spring Rice did, but when Mr. Spring Rice was there, from the mere fact of his coming so early and visiting every dock, every vault, and every place where goods were examined, I should hold it to be utterly impossible that any officer could be there, and not know that Mr. Spring Rice was inspecting the port.

1789. Was Mr. Dawson's a special visit?—No, it occurred in the ordinary course of his inspections for 1848; in 1849, Mr. Dickenson made a special visit with regard to deficiencies in the warehouse, and he was there, I think, for six weeks.

1790. In the course of your out-port inspections, have you visited the Channel Islands?—Yes, I have.

1791. Do you consider it necessary to maintain a Customs' establishment in those islands?—Yes, I do, the officers have a great deal to do there; I have not been to the Channel Islands now for some few years; but I saw the collector of the port of Jersey a short time ago, and told him (without reference to this Committee at all) that I thought he had not a great deal to do; he said, "If you doubt that, I will send you an account of what my duties are," and he has done so, and it really appears from that account that they have plenty to do, and that their time is very usefully employed.

1792. It appears, that, during the year 1862, there were reported inwards a total of 2,220 vessels, and 2,255 outwards; the collector gives a very detailed account of all the work he does there; there is a great quantity of tobacco sent there from this country without duty, and part of what he has to do is to see that it actually gets to its destination; it appears that in the year 1862 there were landed and examined 119,756 lbs. of unmanufactured tobacco, 69,402 lbs. of manufactured tobacco, and 2,113 lbs. of cigars, making a total of 191,271 lbs.; of tea, 294,674 lbs.; of foreign spirits, 67,614 gallons; of British spirits, 25,305 gallons; of beer, 4,034 barrels; of hops, 1,611,798 lbs. The officers have to issue certificates for the whole of these goods. It appears that in December 1862, there were on the Register, at Jersey, 426 vessels, with a measurement of 42,518 tons, these figures not being exceeded by more than some 18 or 20 out of the 128 ports of the United Kingdom.

1793. Mr. *C. Turner.*] He has no duties to collect there, has he?—No, he has no duties to collect; but what I am stating shows the actual work that he has to do; in the case of tobacco, for instance, there are no duties collected there, but he has to give certificates of the landing in that country, which is a proof that the tobacco has been actually exported; it also appears that in eight years, 1855 to 1862 inclusive, there have been seized by the Jersey officers, and legally condemned, two cutters, one lugger, three boats, 41,703 lbs. of unmanufactured tobacco, and 2,115 lbs. of manufactured tobacco, the whole being smuggling ventures carefully arranged, long planned, and carried out by well-paid agents at a heavy outlay of smuggling capital.

1794. Mr. *Cardwell.*] Do I understand it to be your opinion as surveyor general, that for the safety of the Revenue in this country it is desirable to maintain a Customs' establishment in the Channel Islands?—I think it is very desirable, indeed; but it should be borne in mind that the officers, as it appears from the statement to which I am referring, do a great deal of other work; they make large payments, and do a great deal of the registry of shipping.

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1795. *Chairman.*] For what purpose do they make large payments?—For the Army and Navy; during the year 1862, 10,373 *l.* 8 *s.* 7 *d.* was paid by this department as the agent of the Paymaster-General, the Admiralty, and the Commissioners of Inland Revenue, the number of payments being 2,114. With each recipient it is necessary to keep a separate account, and the sum disbursed comprises army, navy, and civil service pensions, navy allotments, wages, remittance bills, and Inland Revenue superannuations.

1796. Is the extent to which wine in bond may be fortified prescribed by Act of Parliament, or by regulations of the Customs Department?—By Act of Parliament; the Act of Parliament says that wine in bond may be fortified to the extent of 10 per cent., provided it does not exceed at any time 40 per cent. of strength.

1797. Do the operations of mixing, vatting, and fortifying wine in bond increase the labour of the officers of Customs?—Very much.

1798. Do the officers of Customs and Inland Revenue come into collision in these transactions?—Not at all.

1799. Are wines allowed to be mixed that are intended for home consumption?—Wines of the same sort may be mixed for home consumption, the same sort being held to mean wines coming from the same country; Spanish wine from Spain; not Spanish wine from Hamburgh.

1800. Is the expense of vatting paid by the revenue or by the merchant?—The attendance of the officers is paid for by the revenue; wine may be vatted, and if it is all of the same brand or marks it may be returned into the casks without the original brand or marks being taken off, and then 10 per cent. of spirits may be added to it, provided such addition will not bring the strength over 40 per cent.; but if the wine is of various brands or marks, then all those brands or marks must be taken off the casks. If you mix white and red wine together, or wine from different countries, it must be for exportation only.

1801. Is there any objection to the mixing of wine in bond?—There is no great objection to it, but it creates additional expense, and, besides that, when people get wine from the bonding warehouses they think they have a sort of guarantee that it is very much in the same state as when imported; from the mere fact of its coming from a bonded warehouse, they look upon it as not being a manufactured article, but as wine that has come from the country from which it professes to have come, and that it is what it professes to be; when the wine merchant gets wine to his own warehouse there is nothing to prevent him from mixing it in any way he pleases there.

1802. Are you aware of the regulations under which British spirits are allowed to be deposited in a Customs bonded warehouse?—British spirits may be warehoused in Customs warehouses for exportation only, or for ships' stores only, by the Act of 22 & 23 Vict., cap. 114, sec. 137, or for fortifying wine, either for home consumption or for exportation, under the 146 sec. of the same Act. They may be removed from an Excise distillery to bonded warehouses when the duty has not been paid, or from a rectifier's after the duty has been paid; if it comes from a rectifier's on its being deposited in a Customs warehouse, the rectifier gets the duty repaid to him; if it comes from a distillery, the distiller then gets 2 *d.* a gallon given to him for drawback; in both cases the spirits must

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must be for exportation, ships' stores, or fortifying only; that is the law; it is not a regulation either of the Customs or Excise; the departments do not clash in any way; the goods are dealt with by the Customs entirely; they give a receipt for them, and that closes the matter with the Inland Revenue.

1803. You are aware of the inconvenience which it has been represented to the Committee has been felt in consequence of the provision in the Act of Parliament which prevents British spirits from being cleared for home consumption after they have been placed in a bonded warehouse of the Customs?—Yes.

1804. Have you considered the representations that have been made?—Yes.

1805. Have you communicated with the Board of Excise upon the subject?—No, we have not communicated with them; it is not a matter of regulation between the two departments; the Act of Parliament says that British spirits shall only be deposited in a Customs warehouse for particular purposes; it is the law that does that, and not any regulation between the two departments.

1806. *Chairman.*] When you find that the law acts injuriously upon mercantile transactions, without affording any great security to the revenue, do you consider it the duty of the department to represent that to the Government?—Certainly, but I do not think that this is a case that the Revenue Department should interfere with; it is so very large a question, it is a question of very great importance, whether the British spirit trade shall be confined, as it is now, to rectifiers, who send it out to their customers, or shall be carried on by the sale of small parcels from a bonded warehouse; I do not apprehend that the expense in either case would be material, because it must be delivered from the distillery and sent into bond, and whether you call an officer by one name or another, it makes very little difference; there would be no difficulty in the Customs receiving the duty, but it is a very large question; I think the same thing would apply to sugar, tobacco, and other things; if you return British manufactured goods into a Customs warehouse, either for home consumption or for exportation, I do not think you could very well do it in the case of spirits, and withhold it from other things.

1807. Mr. *Cardwell.*] Suppose Parliament thought proper to alter the law, would there be any difficulty on your part in making such arrangements with the Board of Inland Revenue as might give increased facilities to exporters and dealers in British spirits for home consumption?—No, there would be no difficulty in making arrangements; the trouble and labour would no doubt be increased, because so many more accounts would have to be opened with any persons who chose to deposit British spirits with us; if the quantity of spirits taken from our warehouse was large, of course it would involve the employment of more officers.

1808. It having been alleged that inconvenience is felt by the trade from the prohibition contained in the Act of Parliament to which you have referred, could you, with safety to the revenue, and with convenience to the trade, give that increased facility if Parliament thought proper to permit it?—Yes.

1809. Mr. *C. Turner.*] You have referred to the wreck charts as an indication of the amount of labour incurred by the officers; do you think that it is a real indication of the amount of labour that is performed by them?—Yes; after every storm upon the coast the collectors have to take depositions, and also in the case of collisions; they have a great deal of work to do, and I know that at Lowestoft, for instance, the collector knocked himself up once or twice in consequence of the quantity of work he had to do; I think that the charts do afford some indication of the amount of work that the collectors have to do.

1810. There are a great many wrecks, are there not, where no part of the cargo comes ashore?—Yes; and there are many wrecks that occupy us for months.

1811. But there are some that do not occupy you at all?—Yes.

1812. Therefore it is a very uncertain indication?—It is an uncertain indication, but still it does show, to some extent, the work that there is to be done.

1813. A return from the different Custom-houses, and different collectors of what they did with those wrecks, would be some indication, would it not?—Yes.

1814. It has been stated, with reference to the Channel Islands, that the principal employment of the collectors there is in detecting smuggling?—Yes.

1815. And in making the different payments to which you have alluded?—Yes, that is a great part of their duty.

1816. With those exceptions you would not say, probably, that the work is very considerable?—The registry of vessels is a very heavy duty, and one involving a great deal of trouble, for not only English law comes in, but the island law also, and the trade there is very increasing; in 1843 there were 269 vessels registered at Jersey alone, and in 1862 the number had risen up to 426 vessels.

1817. That is all pretty much routine work, is it not?—It becomes the title to the vessel immediately it is done; it requires a great deal of care.

1818. But it is simple in itself, is it not; there is nothing very intricate in it?—No, it is by no means simple. I may mention that it appears in the statement to which I have referred that this department is also the channel through which navy tenders are advertised for by the Admiralty, and the contracts and bonds executed; that is another part of their work.

1819. Is it not the fact that the collectors in the Channel Islands can do no more, as regards the detection and prevention of smuggling than an officer could do at Ostend, or at Antwerp, or other places?—Yes, they can do more; because in the Channel Islands they get the assistance of the Government.

1820. But it is just as easy, is it not, for a man to smuggle tobacco and other things at Ostend or Antwerp as in the Channel Islands?—I apprehend it would be, except with regard to their position.

1821. Perhaps it would be easier, because they would have the assistance of the people at Ostend or Antwerp?—Supposing there to be no restrictions there on the shipment of goods, it would be so.

1822. Mr. *Hankey.*] What smuggling have you to prevent and to repress where there are no duties?—The smuggling is smuggling back to this country; a great deal more tobacco is taken to the Channel Islands than is consumed there, and it is either smuggled into France or England.

1823. Then the Custom-house Department, as regards

regards solely the Customs, is kept up there for the purpose of securing a revenue for this country?—Yes.

1824. Not with reference to the Channel Islands?—Not with reference to the revenue of the Channel Islands.

1825. And the other duties are imposed for other departments of the Government than the Customs?—Yes.

1826. Do you not consider that any reduction of the Customs establishments could be effected in the Channel Islands?—I shall be better able to answer that question after I have been there; I am going there this summer, with a view to reduce the establishments there if I can.

1827. But as far as you know?—As far as I know, no reduction can be made.

1828. Sir *William Hayter.*] Are there glut men on the Jersey establishments, do you know?—I do not think they employ many glut men; glut officers would be usually employed when a large number of vessels arrive, having dutiable goods on board, and they then put the men in charge; at Jersey or Guernsey, the only occasion for employing glut men would be when it was desired to watch some suspected vessel that was going away; but I think there is very little, if any, glut employment: men of that kind would be of very little value to you; you would require your own officers to check smuggling of that kind.

1829. Mr. *C. Turner.*] Is it often the case that seizures take place, unless where private information has been given to the officers?—A great many of them take place in consequence of private information.

1830. Is it not the fact that very few seizures take place without the officers having received private information?—I am not prepared to go quite so far as that; I think that in rummaging the vessels, smuggled articles are generally found through the vigilance of the officers, and I should think that the greater part of the seizures would be made without any private information having been given; but in the case of large and important seizures, no doubt many of them are made in consequence of private information.

1831. In cases where seizures are made on the rummaging of a vessel, is not that rummaging often directed by private information?—Very seldom.

1832. I mean when things are found concealed in the ceiling of a vessel, and so on?—No; I think they are generally made in consequence of the vigilance of the officers who go about inspecting the vessel, and looking for anything that may appear suspicious, such as new nails, or anything of that kind.

1833. Sir *William Hayter.*] Is not that very insecurity and uncertainty as to whether information will be given or not of itself a very great advantage?—A very great advantage.

1834. The knowledge of the insecurity tends to check smuggling?—Very much so.

1835. Do you happen to know the value of the seizures which have been made within the last three years in Jersey and Guernsey?—No, I am not in possession of the means to answer that question.

1836. Do you know whether the value has amounted to more than the whole expense of the establishments?—In the eight years, 1855 to 1862, the duty on the quantity of tobacco seized would have amounted to 7,446 *l.* 11 *s.* 2 *d.* at Jersey alone.

1837. Has any seizure been made of anything except tobacco, in consequence of information given to the officers there?—As regards the large seizures to which the statement made to me refers (14 in number) in seven instances information had, and in seven instances had not, been given.

1838. Can you state what the annual cost of the establishments is?—Nearly 1,000 *l.* a-year for Jersey only.

1839. And you say upwards of 7,000 *l.* worth of tobacco was seized in eight years?—Yes; independent of the mere value, the duty on the quantity of tobacco seized in eight years would have amounted to 7,466 *l.* 11 *s.* 2 *d.*, and that duty would very nearly, if not quite, have paid the salaries of the officers.

1840. Mr. *C. Turner.*] As regards that part of the duty which arises from informations, those informations might as readily have been forwarded to the port of discharge, might they not?—They might have been; but I do not think informers like to send their information away to strangers.

1841. But if they might have been forwarded to the port of discharge, you can hardly claim the 7,466 *l.* 11 *s.* 2 *d.* as the benefit resulting from the establishments at Jersey and Guernsey, but you must deduct that proportion which would probably have been seized, independent of information?—It is impossible to say what would have been seized in this country.

1842. Mr. *Cardwell.*] What is the port of discharge of a smuggled cargo, speaking at the time when it has not left its destination, and before the venture has been made: would the informer positively know what was to be its port of discharge?—He could not tell where it would go to.

1843. Mr. *C. Turner.*] He would know where the vessel cleared for, would he not?—These are not vessels that clear out; the tobacco is put on board cutters as a smuggling transaction.

1844. Do you suppose that the parties who are employed in shipping that tobacco do not know where those cutters are going to, and the quantity of tobacco that is taken on board?—I cannot tell what information the informer himself may have obtained, but it is stated here that in one case which is referred to, and the particulars of which I have, the informer correctly suspected, but was not certain of, the destination of the tobacco, of which, however, full evidence was found on board the cutter.

1845. Sir *William Hayter.*] But the fact is, that the amount of duty that would have been payable on the quantity of smuggled tobacco that was seized within eight years, would have discharged, or nearly discharged, the whole expenses of the establishment?—I apprehend it would very nearly.

1846. Independently of the duties which the officers of Customs have to perform with a view to the prevention of smuggling, are there other duties performed by them in the islands of Jersey and Guernsey?—Many other duties.

1847. And those duties, whether they are duties belonging to the Board of Trade, or to any other department, must be performed by somebody?—Yes.

1848. An establishment, therefore, of some kind, belonging to some public department, must be kept up at Jersey and Guernsey?—Certainly.

1849. Then, independently of the prevention of smuggling, other important and extensive duties are performed by these officers of Customs?—Yes.

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1850. Mr. *C. Turner.*] If these officers are necessary in Jersey and Guernsey, are they necessary in Heligoland also?—I am not acquainted with what they do there.

1851. That is a British island, is it not?—Yes.

1852. And there are no collectors there?—No, there are no collectors there.

1853. *Chairman.*] Sugar is delivered from bonded Customs warehouses to the care of Excise officers for the purpose of distillation, is it not?—Yes.

1854. Will you have the goodness to describe the process which it is necessary to go through in that case?—I think the first process is for the distiller, or whoever requires the sugar, to give a bond for its removal, and it is then delivered to the merchant for the purpose of its being taken to the distillery, and we obtain a receipt for it, which is our discharge. I am not exactly acquainted with the minute details, but it is a very simple process, I think.

1855. British spirits, on the other hand, are delivered by the Inland Revenue officers to the Customs officers, for bonding and exportation?—Just so.

1856. Can you describe the process that is necessary in that case?—They come to us upon an entry passed for them by the merchant who wishes to deposit them with us; they come down from the officers of the Inland Revenue with an Excise permit or certificate, giving the particulars of the casks with the contents, ullage, strength, &c., and our officers re-examine them in order to ascertain that the actual spirit has been delivered to us, and upon that I apprehend the officers of Inland Revenue pay the 2*d.*, or 10*s.*, as the case may be.

1857. In addition to sugar and spirits, to which you have just alluded, beer also comes under the control, to some extent, of both departments, does it not?—Yes; the first entry outwards is with the officers of Inland Revenue, who take a sample of it.

1858. Playing cards also are now subject to Customs and Excise duties on their importation, are they not?—Playing cards are still subject to a stamp duty; but they are an article of very rare importation, I apprehend.

1859. Can you inform the Committee what regulations have been made with regard to the treatment of tobacco by the Customs and Inland Revenue Departments under the new law?—There has been one general order issued upon that subject, and there are several points now pending before the Treasury; I cannot recollect the minute details of them, but some general orders, I know, have been issued, and there are several important questions now pending before the Treasury.

1860. Will not the new practice of testing samples of tobacco bring the two departments together more than they were before?—That question is also pending; the officers of Inland Revenue at present test all tobacco; but our surveyor for buildings has been directed to visit the Inland Revenue Laboratory, and to report to the Board the probable cost of fitting up a laboratory, in order that we may do the work ourselves at once, when, as provided for by the law, disputed cases only will be sent to the officers of Inland Revenue, and their decision will be final; that law came into operation rather suddenly, and we had regulations to make afterwards rather than before.

1861. Have you heard of any complaints from the officers under your control of the difference between the hours of attendance of the officers of the in-door and of the officers of the out-door department?—No; I have not heard the officers complain. I have often heard a sort of general complaint, by the officers of the out-door department, of the length of their hours, particularly since the alteration in the tariff, when so many of them are liable to attend at six o'clock in the morning, whenever free goods are to be delivered, and that is looked on as a great hardship, inasmuch as they have not got increased pay, though they are subject to increased hours.

1862. From six in the morning till what hour at night?—Till six o'clock.

1863. And in the in-door department they have only to attend six hours?—From 10 to four.

1864. Do you consider that sufficient?—It is sufficient for some duties. Where you have dull, monotonous, heavy duties, such as casting-up columns of figures, that is very heavy work, and if a man works hard at it for six hours it is almost enough to break his heart.

Veneris, 1° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. Bagwell	Mr. Horsfall.
Mr. Cardwell	Mr. Laird.
Sir E. Grogan.	Mr. Liddell.
Mr. Hankey.	Lord R. Montagu.
Sir W. Hayter.	Sir S. Northcote.
Mr. Hennessy.	Mr. C. Turner.

T. B. HORSFALL, Esq., IN THE CHAIR.

JOHN LALOR, Esq., called in; and Examined.

J. Lalor, Esq.

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1865. *Chairman.*] YOU are in the Customs Establishment?—Yes.

1866. What office do you hold there?—Comptroller of Accounts in the St. Katherine Docks; and I am, at present, acting in the London Docks in the room of the Comptroller, who is absent in consequence of illness.

1867. When first did you enter the Customs' service?—In August 1838, I think.

1868. In what capacity did you enter the service?—As a landing waiter.

1869. Will you have the goodness to state to the Committee the various offices you have held since your appointment?—I was landing waiter from 1838 to March 1859. In March 1859 I was still retained as a landing waiter, but I was appointed to the duty of what was called jerquer in the Customs, in the year 1860. I was appointed as Comptroller of St. Katherine Docks in September 1860.

1870. And that is your present office?—Yes.

1871. What is the number of clerks under your supervision at present?—At present in the London Docks, where I am, there are 58.

1872. How many are there in St. Katherine Docks?—25, I think.

1873. Is there a large amount of business transacted in those Docks?—There is a very large amount of business transacted in the London Docks.

1874. The Examiner's office is supposed to be a check on the proceedings of your department, is it not?—I believe it is.

1875. Do you consider that that check is of much value?—Not as checking our deliveries of goods. As regards that, I do not consider it of any value.

1876. If wrong deliveries take place could he discover them?—No.

1877. By whom are those errors discovered?—They are discovered in our own department, when the accounts come to be balanced and closed.

1878. Can you furnish the Committee with any facts in support of your statement, that those errors have taken place without discovery by the Examiner?—I only had notice to come here about an hour before I came, and I am not prepared with any facts; but if it should be necessary they can be furnished. In point of fact, errors occur every day. I think I have one instance here which will serve to exemplify many hundreds of cases. The paper which I have before me is what is called a home consumption entry by a merchant. He entered 290 boxes containing 960 hundred weight of sugar, not equal in quantity to white clayed. This warrant is presented to the clerk in the Long Room, who computes the duty, and of course he does not know whether it gives a proper description of the goods or not. He computes the duty on the description given by the merchant, and he signs this warrant as having received duty amounting to 664 *l.* upon 290 boxes containing 960 hundred weight of sugar, not equal in quality to white clayed. This document is then sent to the Comptroller of Accounts, whose clerk compares it with the account furnished by the landing officer, and in this case when they compared it they found it was incorrect, inasmuch as only 284 boxes of the sugar were of that quality; that is they were not equal in quality to white clayed. There were four boxes of an inferior quality, not equal to brown clayed, and there were two boxes of superior quality, not equal to refined. In that case we granted delivery orders for 284 boxes of sugar, not equal in quality to white clayed, at a weight of 936 cwt. 2 qrs. 12 lbs., and four boxes of sugar, not equal in quality to brown clayed, 15 cwt. 2 qrs. 10 lbs.; we delivered the inferior quality because we got a higher rate of duty; the other two boxes were detained, inasmuch as the proper amount of duty was not paid upon them. These orders then go to the Dock Company; they are the delivering parties in the case of sugar, that is, they are subject to be reweighed by the Customs Officers, but still we deliver orders to the Dock Company to deliver as well as to our own officers to reweigh; and it is the Dock Company, who make the return to the Examiner on this form, which is called a schedule. The Examiner has a copy of this warrant

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warrant in the first place, which he enters in his book, and when he gets the schedule from the Docks, he compares that with the entry in his book, and if it agrees, of course he takes it for granted that all is right; and as the locker's order was issued to correspond with the quantity paid for by the merchant, as it always is, the Dock Company had no option but to return to the Examiner 936 cwt. 6 qrs. 12 lbs. of sugar, not equal to white clayed, and 15 cwt. 2 qrs. 10 lbs., as not equal to brown clayed. The Examiner having had notice that sufficient duty was paid upon that, could, of course, make no question; but when that sugar came to be weighed by our officer, it was found that the actual delivery was 15 cwt. 2 qrs. 10 lbs. of sugar, not equal to brown clayed 1,075 cwt. 3 qrs. 2 lbs. not equal in quality to white clayed, and 7 cwt. 3 qrs. 1 lb. of sugar equal in quality to white clayed. That was not discovered until the re-weighing account had been received, which was some time afterwards; of course there was a difference there of 97*l.* 7*s.* 3*d.* in money, and that was not cleared up until a long time afterwards. This transaction took place in October 1861, and the difference was not fully paid up until the 9th of December 1862. During all that time the Examiner made no question about it, and he had no means of ascertaining what the fact was.

1879. Then you do not consider that the Examiner's Office is of any value as a check?—It may be of value as a check upon some things; I think it is of value in respect of the computations in the Long Room, because there is no other check; but as a check upon the delivery of goods from the warehouse, I don't consider that it is of any value; in fact I am quite sure it is of no value.

1880. Do you find it troublesome in the regular course of your business?—We have a great number of queries to answer. For instance, the lockers or dock companies, when we deliver them out an order for sugars not equal in quality to white clayed, may, through carelessness, or in the hurry of business, put down sugar not equal to brown clayed, when they should have put down not equal to white clayed; and in case of a discrepancy of that kind occurring, the Examiner would send us a query, with a view to correct it, and that causes a great deal of trouble. After all, we find out that it is a mere mistake, and that there has been no real error as regards the duty.

1881. But that entails not only trouble but expense, does it not?—There is something paid to the dock companies, I believe, for making these returns, and there is the expense of printing those forms?

1882. Does that appear in the Examiner's accounts?—I really do not know.

1883. Do you think you could keep the stock account in your office, as well as it is kept at the Examiner's Office?—I have no doubt that we could keep it as well; in fact, we might keep it better, because we should do it on the spot, and the Examiner is obliged to get his information in small scraps and detailed accounts which are not always correct; I have no doubt that in the Comptroller of Accounts' Office, it could be kept more correctly than it is kept by the Examiner.

1884. Can he discover errors in the stock accounts?—Not unless we inform him of them.

1885. So far as your department is concerned, do you consider that the abolition of the Examiner's Office would be attended with advantage?—The Examiner's Office is a very large office; I do not know what portion of it may be employed as a check on our department; I should say that perhaps only a small portion of it is; but be that portion great or small which is supposed to be a check on the delivery of goods from the warehouse, that certainly might, I think, be abolished.

1886. Do you find much benefit from the inspection by the Commissioners?—I have been but a short time in that department, and the Commissioners have never inspected since I have been there.

1887. How long do you say you have been there?—I have been Comptroller of Accounts since September 1860; I have had one inspection by a Commissioner since I have been in the service. I have seen Commissioners going round the docks sometimes, I cannot say how often; I think I saw Mr. Dawson twice; and some other Commissioners I have seen about on the floors and in the docks; but I had a thorough inspection once, when I was on duty at Folkestone, by Mr. Spring Rice.

1888. How long is that ago?—In 1852, or 1853, I should say.

1889. You have had no inspection since?—I was there only four years.

1890. You have had no inspection since?—No personal inspection by the Commissioners. In fact, it would be useless for the Commissioners to come into our office; our business is all made up of matters of detail; we have 300 very large ledgers to be inspected, and it would be necessary for a party inspecting to go over every one of those books, which it would take any man two or three months to do.

1891. Are the accounts kept with great accuracy?—There are mistakes sometimes, but still, on the whole, they must come correct in the end; we are obliged to balance every merchant's account, and there can be no errors committed without their being discovered in the end.

1892. Were many accounts in arrear when you entered the office?—A great many.

1893. Will you state, if you please, how that happened?—It did not happen when I was there, and therefore I can hardly say how it occurred. I believe that the Comptroller, who had belonged to that office, stated that he had not clerks enough, and he said also that there was a good deal of sickness among the clerks; whether that was so or not, I do not know; but as regards the number of clerks employed now, I find them sufficient to keep the accounts from getting into arrear.

1894. Are there more clerks there now than there formerly were?—There are no more now than there have been for the last twelve months.

1895. Had not the Board expressed some opinion with regard to the state of the office at the time you entered?—I do not know; I had not the papers; they went to the Surveyor-General; I had a copy of the order directing me to go there; but I think I saw, in one copy of an order which I had, that they expressed some displeasure that there should have been such an amount of arrears.

1896. Have you recently made any suggestion to your Board, with a view of improving your department?—I think not.

1897. Mr. *Cardwell.*] From the nature of your duties,

duties, you think that if the Commissioners were to inspect you very much, it would not produce any very satisfactory result?—I do not consider it would be of any value.

1898. You think it would be wasting their time to do so?—Except so far that the Commissioners like to see and to know their officers. If they do not know an officer already, they might come in, in order to have an opportunity of knowing him; but I am personally known to all the Commissioners except one, Mr. Gray, who is the last Commissioner appointed; he is the only one whom I have not seen personally.

1899. But for them to give a detailed examination of your department would be, in fact, wasting your time, which is the public time?—Quite so.

1900. Do I understand you to say that the large body of gentleman who act with you are fully employed in keeping the large number of ledgers that you have spoken of?—Yes; they are fully employed.

1901. Has it ever occurred to you that in their leisure moments they could carry on, if it were handed over to them, the business of the Inland Revenue department?—I do not know the nature of any business that they could perform at the London Docks in connexion with the Inland Revenue. I do not know that the Inland Revenue department has any business at the London Docks.

1902. The idea of transferring to the gentlemen who act under you any portion of the duties of the Inland Revenue, is not what you come here prepared to recommend to the Committee?—No; there is one portion that it strikes me they might do, if it could be conveniently parted with by the Inland Revenue; and that is the dealing with British spirits, bonded. We have the privilege of bonding British spirits for exportation; but if the parties change their minds, and want to take the spirits out of bond for home consumption, we have no power to deal with them; we must transfer them back to the Commissioners of Inland Revenue, and their officers are obliged to come, and take them out of our vaults, and put them into their own. There are but a few cases of that kind; but where such cases do occur I think the matter might be simplified, because we have as much trouble in delivering the spirits to the Inland Revenue as we should have in delivering them to the merchant.

1903. If Parliament should alter the law, and should permit that facility to be given, there would be no difficulty in your department giving effect to it, would there?—Not at all.

1904. Do I understand you to say, that in your opinion the office of Examiner is an office which is useless, and which might be dispensed with?—No.

1905. That is not your opinion?—What I said was that, so far as it was supposed to be a check upon the delivery of goods from the warehouse, which is the only part of the business that I have officially to do with, I consider it is quite useless; it never can be a check.

1906. But your opinion is limited to that narrow point, and does not enter into the general question with regard to the Examiner's Office?—The Examiner's Office, or some such office, must be maintained to check the computation of duties in the Long Room. Then again there is the statistical part of the Examiner's Office; that work must be done by somebody, but whether it is better done by the Examiner's Office than it would be done by some other is a question upon which I am not competent to give an opinion.

1907. Then you do not come prepared to give the committee any general evidence with regard to the working of the Examiner's Office?—Not beyond that one point, because I do not know it.

1908. *Chairman.*] Not beyond your own department?—Not beyond my own department.

1909. Mr. *Cardwell.*] Which I understood you to say is a very limited part of the duty of the Examiner?—I do not know how many clerks may be employed in the particular duty of checking our deliveries, and keeping the stock account; but whatever number of clerks are employed on those two duties, I think their services might well be dispensed with. It might entail more duty upon us, though in a measure that would be compensated for by the relief we should have, in not having to settle those queries which the Examiner constantly sends down. I think that, supposing it to be possible to concentrate the whole in one man's hands the amount of labour that would be saved would be almost sufficient to keep the stock account.

1910. Do I understand you to say, that you think there is room for any great retrenchment in the department of which you are the head?—I think there is none.

1911. *Chairman.*] Your office is that of Comptroller?—Yes, over goods, not over money.

1912. Your remarks did not apply to the office of the Examiner?—Certainly not.

1913. Sir *William Hayter.*] You did not minutely enter into the question of the duties of the Examiner's Office, but are you aware of the errors which have been discovered at all in the Examiner's Office, and the amount of duty which has been recovered in consequence of the discovery of those errors within the last year or two?—No.

1914. If that should be correct, which has been stated to us, that the discovery of those errors has caused a considerable increase of the revenue, would that make you have a stronger belief in the advantage of having the Examiner's Office?—They cannot possibly discover any errors with respect to the delivery of goods which must not be discovered independently of them; and I could myself produce hundreds of cases to show, and in fact it is every day's occurrence, that errors, that have existed for years, have not been found out by the Examiner; and, in fact, he had no means of finding them out.

1915. Do you apprehend that if those things which now pass through the Examiner's Office, did not so pass, the errors would still be discovered?—Certainly.

1916. Does that apply to all classes, or do you apply it only to your own case?—I apply it only to my own department.

1917. There may be other departments with which you are not familiar, may there not, in which material errors might not be discovered, if the Examiner's Office did not exist?—Certainly.

1918. Mr. *C. Turner.*] As far as the Examiner's Office is connected with your office, you are of opinion that it is useless?—My opinion goes further than that; I think it is a hindrance.

1919. You not only think that the office is of no use, but you think it is a positive hindrance?—That is my opinion.

1920. As regards the other duties of the Examiner you know nothing?—No.

ISAAC GLENNY THOM, Esq.; called in, and Examined.

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1921. *Chairman.*] YOU were formerly Comptroller of Accounts at Liverpool?—Comptroller of Accounts and Jerquer.

1922. How long were you in the Customs?—Thirty-four years and eleven months.

1923. What is your opinion as to the management of the Customs in Liverpool?—I have been at a great many ports, and I think the port of Liverpool is better managed than any port I ever was at. There is a capital head of the department there, who works hard, and makes every person else work well; not by harshness but by kindness.

1924. From your knowledge of the port of Liverpool, do you think that the Collector of that port could discharge the duties of the Customs and the Inland Revenue also?—Yes, I do, decidedly. I have thought so for a very long time; I do not see any difficulty in it.

1925. Do you think that the distribution of stamps could also be undertaken by him, in addition to his other duties?—Yes, decidedly. I think that the distribution of stamps by one of the Collector's clerks, or by any one he might appoint, would not be more troublesome than the distribution of those stamps which were established some years ago by the Chancellor of the Exchequer in respect of units of entry; and that duty was done, I think, by one clerk, and done well.

1926. From your knowledge of the trade of Liverpool, do you think that the merchants would prefer that spirits, particularly Irish and Scotch whisky, should be warehoused in bond in the Customs' warehouses, in preference to their being warehoused in warehouses under the control of the Inland Revenue Department?—Decidedly; and one great reason for that is, that all wine and spirit merchants in Liverpool have bonded warehouses of their own, those warehouses being under the joint lock of the Crown and themselves; for warehousing in the Excise they are obliged to pay a heavy rent; if they put the spirits in their own warehouses they would pay no additional rent; the same officer of Customs who attends to their brandy, rum, and wine, could attend to their spirits; and there is another important reason—the Excise at present have the sole control of all whisky warehoused with them, and the officers can go in and sample it without the presence of a merchant, which is always a great grievance. An officer who wants to do an improper act, may go in and draw a bung, and take out some spirit; now he could not do that in a Customs' warehouse; I think that would be a great boon to the trade.

1927. You say that that would be less expensive to the merchant: would it be any additional expense to the Customs?—Not a bit; the same locker that attends to brandy, rum, wine, and cordials, and things of that kind, could attend to whisky, and the same gauger could gauge for the duty also. I do not see that there would be any difficulty in it.

1928. In case the duties on Irish and Scotch whiskies were received by Collector of Customs, instead of by the Collector of Inland Revenue, would any additional expense be incurred?—Not at all; the clerk in the Long Room, who is obliged to be there always, has sometimes nothing to do; he is waiting for people to come in, in the same way as a clerk in a bank, and he could as well receive the duties; it would give him no more trouble, and would sometimes fill up his time.

1929. In the event of the departments of Inland Revenue and Customs being consolidated, do you think that the duties could be carried on efficiently by one officer?—I do.

1930. By the Collector?—I do. I have always thought so.

1931. Do you think that such a consolidation would be advantageous and agreeable to the merchants?—I have no doubt of it at all; they could do all their business in one room.

1932. Would that, in your opinion, be attended with a considerable saving to the Revenue?—It would save all the Excise officers. I do not know how much it would be; it would save the expenses of a Collector of Excise and all the subordinate officers employed in respect to whisky. I have no doubt that it would amount to a very large sum; but I am not aware what their salaries are, and I have no means of knowing.

1933. Mr. *Cardwell.*] You think that the Collector of Customs at Liverpool could undertake, in addition to his other duties, all the duties of the Excise?—I do.

1934. Are there gentlemen in the Long Room whose time requires filling up, and who could discharge, in addition to their other duties, duties connected with the Inland Revenue?—Yes; there are capital clerks there, who are faithful and good officers, and they could do it quite readily.

1935. By which you contemplate a saving to the public of the whole amount paid by the public in salaries to the officers of the Inland Revenue?—Yes, so far as the collection of duties is concerned.

1936. Have you carefully considered this subject?—Yes; I have thought of it a long time.

1937. In considering it, preparatory to giving your evidence, it did not occur to you to ascertain what the number of Inland Revenue officers is, did it?—I only got notice to attend here the day before yesterday, and I was then 250 miles away from this place, and had no means of ascertaining.

1938. But I understood you to say, that you had reflected upon the matter for a long time and had come to a deliberate opinion upon it?—Yes; but I never went into the matter of expense.

1939. You think that the Collector of Customs at Liverpool, and these gentlemen in the Long Room there, whose vacant time requires filling up, could discharge the whole duties which are now discharged by the officers of Inland Revenue at Liverpool?—Decidedly, I do. The clerks in the Long Room could receive the duties, and the collector be collector of both departments.

1940. Having given that decided opinion, as you say, after mature reflection, I ask, whether you know how many people there are employed in the Inland Revenue department at Liverpool, what their duties are there, and how much revenue they annually collect?—No, I do not.

1941. Sir *William Hayter.*] Are you acquainted with the duties of the different officers in the Inland Revenue, whose duties are to be ascertained, regulated, and adjudicated upon by the collector?—No, I am not.

1942. Can you tell me, for instance, what are the different grades in the Inland Revenue through which a collector passes before he comes to be a collector?—No, I do not know.

1943. Then you do not know that he is, first of all, an expectant in the Excise; that he is then a ride officer, then a division officer, then an examiner, then a supervisor, then a surveying general examiner, and that, having made himself thoroughly well acquainted with all the duties connected with that responsible department, he is at last placed in the position of a collector. You do not know that a collector passes through all those grades?—No, I do not.

1944. Then, although you do not know what the duties are of the officers of the Inland Revenue, you at once form the decided opinion that the duties of the collector of the Inland Revenue can be discharged by the collector of Customs?—I know that the duty of the collector of Inland Revenue is to receive the duties through a clerk. He sits in his office and gives directions, and the duties are received through a clerk. I know that casks of spirits are regauged by one of their own gaugers, and there are gaugers in the Customs who could do the same thing.

1945. Is that not a very small and the smallest of all the duties of the collector of Inland Revenue?—I do not know that.

1946. Have you read the evidence that was given before this Committee last year?—No, I have not; I was not in the service; I had not any interest in it.

1947. You stated just now that you were not aware of the number of officers the collector of Inland Revenue has under him, whose duties he has to superintend?—No, I am not.

1948. It has been stated to us in evidence that the collector of Inland Revenue, at Liverpool, has to superintend the duties of four supervisors and of 30 officers; that he receives duties from 595 persons, and grants licenses to 15,421 persons in the course of the year, and that he has passing through his hands 636,780 *l.* in a year. Now, those having been stated to us by a most competent witness, as some of the duties that are to be performed by the collector of Inland Revenue at Liverpool, have you considered whether all those duties can be, adequately and for the public interest, discharged as efficiently by the collector of Customs as they can be by the collector of Inland Revenue?—I have no doubt they could, and the 637,000 *l.* that you allude to could be received in the Long Room, without trouble; in fact, more than that was received at one time.

1949. You appear to apply yourself only to the fact of the receipt of money. My question applies to all those other duties to which I have referred, namely, the granting of licenses, the superintendence of supervisors and of the other officers belonging to the Inland Revenue. Do you contemplate that the collector of Customs at Liverpool could discharge all those duties?—Yes, I think he could, with clever assistants.

1950. You think, not knowing what the duties are, that he could discharge them?—I think he could make himself master of them without any trouble, for I think that a collector of Customs has much more responsible duties than a collector of Inland Revenue.

1951. This question, No. 320, was put to the same witness: "Do you apprehend that the duties that he" (that is the collector of Inland Revenue) "does discharge, would incapacitate him from performing any additional duties that might be thrown upon him?" And the answer to that question was, "I apprehend that it would be impossible to impose additional duties on the collector at Liverpool, connected with any out-door business of the Customs." That is not your opinion, is it. Do you think that a collector of Inland Revenue and a collector of Customs would both be equally capable of discharging the duties of the Customs and the Inland Revenue?—No; I do not think that a collector of Inland Revenue could do Customs business.

1952. Why not?—Because I think it is much more difficult than Inland Revenue business.

1953. You are better acquainted with those duties than with the duties of the Inland Revenue?—Yes.

1954. I understood you to say that you did not know the nature of the duties that the collector of Inland Revenue has to discharge?—I do not know anything about licenses and those kind of things.

1955. Do you know what the duties of a ride officer are?—No, I do not.

1956. Do you know what the duty of a supervisor is?—No.

1957. Then supposing you were a collector of Customs at Liverpool, how would you, with your present knowledge, or with the knowledge you ever have had, discharge the duties of collector of Inland Revenue?—I could not without learning them.

1958. You think, then, that a person in the position of a collector of Customs could easily learn the simple duties of a collector of Inland Revenue?—Yes, I think so.

1959. If those duties were complicated, should you entertain some doubt upon that subject?—No; but I think the regulations of the Excise might be simplified a good deal.

1960. Do you know whether it is a necessary duty of a collector of Inland Revenue to be occasionally absent from his post for many days in the course of a year?—I believe he has to go away occasionally.

1961. Would it be convenient for the collector of Customs to be absent often from his office?—I think he might be absent now and then; he has very efficient people about him.

1962. He might discharge all the duties that he has to discharge as collector of Customs, notwithstanding he might be requested to be absent for a number of days?—I think that for a day now and then he might be away.

1963. When you say you think that he might be absent for a day now and then, do you mean that he might be absent when the business of the Customs did not press, and that he may then go upon the business of the Inland Revenue?—No; I mean that whenever the Inland Revenue business pressed, he might be away, because he always has efficient people to leave behind him.

1964. Perhaps you think that the collector of Customs is not a necessary officer?—I think him very necessary.

1965. If he is necessarily away for 30 or 40 days in the course of a year, do you think that an

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obstacle in the way of amalgamation?—He is occasionally away with leave of absence.

1966. I am speaking of his absence on necessary duty?—For 30 or 40 days together, I do not think he could be absent.

1967. Assuming him to be necessarily absent for 20 or 30 days in the course of the year, do you think that is an impediment in the way of the amalgamation which you would propose?—If those 20 or 30 days came consecutively, I think it would be an impediment; but if his absence for those 20 or 30 days extended over the whole year, I think it would be of no consequence at all.

1968. Are you aware whether the officers of Inland Revenue keep diaries of the duties they perform, and that those diaries have to be continually inspected by the collector?—I believe they have to keep diaries, but I do not see much use in them.

1969. Is there anything else in the Inland Revenue in which you do not see much use?—A great deal.

1970. But it happens that the persons at the head of the Inland Revenue do think them of use?—Of course.

1971. You, however, not knowing what the duties are, think them useless?—We never keep such books in the Customs as they do, and we get on very well without them; and I do not see why they should not get on well without them in the Inland Revenue.

1972. Have you ever gone into an investigation of what are the duties of the officers of Inland Revenue, so as to enable you to form the decided opinion which you appear to entertain with regard to the amalgamation of the two departments?—I have not.

1973. Your opinion is, that not only might the collector discharge the duties both of the Inland Revenue and of the Customs, but that he also might be a distributor of stamps?—Yes; I think that is a very easy duty.

1974. Do you carry it as far as the Post-office; do you think that he could discharge those duties too?—No.

1975. Do you know what duties Distributors of Stamps have to perform?—They have to sell stamps, and to keep accounts of them.

1976. You think that is the whole of their duty?—I think they cannot have very much more.

1977. Are you aware, independent of their duties, what security they give?—No; but there is no difficulty in their getting security.

1978. Are you aware at all of the amount of money for which security is given by them?—No, I do not know.

1979. Should you be surprised to hear that it is as much as 500,000 *l.*, and that 500,000 *l.* in money in the shape of stamps is in the hands of different distributors?—I am speaking of Liverpool alone.

1980. Are you aware of the security that the Distributor of Stamps in Liverpool gives?—No; I know him very well, but I am not aware of the amount of security he gives; I know that he could have no difficulty in finding the necessary security, nor could any other gentleman.

1981. Should you be surprised to hear that he gives security to the extent of 20,000 *l.*?—No; but I have no doubt that he would find no difficulty whatever in finding security to that amount. I know him and his connexions very well.

1982. You say that the duty of Distributor of Stamps might, in your opinion, be discharged by the collector of Customs; do you contemplate that the collector should give security to the extent of 20,000 *l.*?—If necessary.

1983. I merely ask whether you contemplate that he should give security to the amount of 20,000 *l.*?—If he is Distributor of Stamps, he must give the required amount of security, or he could not take the office.

1984. Do you think that in consequence of his being required to give that large security he should receive an additional salary?—I should say so.

1985. Do you think that he should be paid by poundage, or by means of an annual salary?—By means of an annual salary.

1986. And not by poundage?—No.

1987. You prefer an annual salary to poundage?—Yes; because the collector who gets his salary as collector of Customs would only require an additional salary for doing the other work.

1988. Then you think that so much time as would be occupied in the performance of the additional duty of distributing stamps should be paid for by an additional salary?—Yes.

1989. So that by putting all these offices together, you would propose to get a cheaper man to do all the work; is that your view?—Yes.

1990. Sir *Stafford Northcote.*] How long has your attention been turned to this question?—Some five or six years.

1991. While you have been holding the office of Comptroller of Accounts?—Yes.

1992. May I ask what circumstances caused you to consider it?—I do not know, really; I have often thought about those things; I felt an interest in the service, and often thought about them.

1993. Have you ever made it a subject of conversation with officers employed in the Inland Revenue department, and taken their opinion upon it?—No; not at all.

1994. Although you have thought the matter over, you have never considered it worth your while to go so far into the subject as to get such precise information as to the details of the service as would enable you to present a plan?—No; this is merely my own opinion; I never thought I should be asked about it by any person. I did not know I was coming here at all.

1995. You have stated that your attention had been turned to the subject, and that you had arrived at a conclusion, and I ask you, whether that conclusion is the result either of conversation with officers in the other departments who could give you information on their side, or whether it is the result of enquiries made by yourself, enabling you to form a judgment as to the amount of duties that would be thrown on the consolidated office, supposing these establishments were consolidated?—It was only from my own observation and thought about the matter. I did not think it very likely that such a thing would happen, and I mentioned very little about it. I never spoke to any Excise officers about it, for I do not know many of them.

1996. Mr. *Bagwell.*] Do you consider that the head of the Customs could be a Distributor of Stamps?—I think so; he could have the direction of the distribution. He could not do it with his own hands, but his clerks could, and, as I have said before, one of his clerks distributed the stamps which the Chancellor of the Exchequer put on units of entry, and that he did without trouble.

1997. In

1997. In places like Liverpool, with which you are particularly conversant, are there in the town a number of branch officers of Distributors of Stamps?—A great many.

1998. Do you think that a man who had to attend to the business of the Customs, would be an efficient person to control those different branch establishments?—I beg your pardon; I do not know that there are any branch stamp offices; there are people who buy stamps and sell them, and get a commission upon the sale of them.

1999. Are there any sub-distributors of stamps in Liverpool?—Not that I am aware of.

2000. Are there none in the neighbouring towns round Liverpool?—I do not know that there are.

2001. Are you conversant with the way in which stamps are distributed in Ireland?—No; it is a long time since I left Ireland. I was a boy when I entered the service there.

2002. Suppose it to be the fact that there are in large country towns a number of persons distributing stamps, do you think that an officer residing, for instance, at Liverpool or Cork, would have sufficient and proper control over officers for the distribution of stamps 50 or 100 miles away?—No, I do not think he would; if he had to account for the stamps to the officer at Cork, I do not think he would.

2003. Mr. *Liddell.*] I understood you to say that in the course of your public life, you have not had an opportunity of obtaining an accurate knowledge of the working of the duties discharged by the Board of Inland Revenue?—No, I have not.

2004. You are well acquainted with the work performed by the clerks in the Long Room, are you not?—Yes, I was a Long Room clerk myself for nearly six years, in Ireland.

2005. Do you think that the duties which are now performed by the Inland Revenue officers, and which are superintended by collectors of Inland Revenue, could be performed by the existing staff of clerks in the Long Room, without any addition to their number?—I think so.

2006. Do you say that from your experience of the actual amount of work, and the character of the work that is performed in the Long Room?—I think, so decidedly.

2007. Sir *William Hayter.*] Your experience is entirely confined to Liverpool, is it not?—No; I was a collector's clerk for nearly six years in Newry, in the north of Ireland.

2008. Do I understand that the opinion you give with reference to an amalgamation of the Customs and the Inland Revenue relates not only to Liverpool, but to the whole country generally?—I am only speaking with reference to Liverpool. I have been for 29 years and more in Liverpool, and have forgotten all about other places.

2009. As far as your knowledge, large or small, extends, you think that amalgamation with regard to Liverpool can be accomplished?—Yes, I think so.

2010. You have made some statement as to the bonding of spirits, and you think it desirable that that bonding which is now with the Inland Revenue should be with the Customs?—Yes.

2011. Are you aware that that is prevented by Act of Parliament?—Yes.

2012. Therefore, neither the Customs nor the Inland Revenue have power to alter that?—No; but every now and then, when whisky is warehoused with us, for exportation or for ships' stores, it happens that the merchant makes an application, and gives some particular reason for it; sometimes he says it is too good for ships' stores, and sometimes that he wants it for private use; and he, therefore, makes an application to pay the duty, and then neither the Board of Inland Revenue nor the Customs refuse his application; but still there is trouble in making the application, and the whisky gives a great deal of trouble one way and another.

2013. That, however, is under the Act of Parliament?—Yes.

2014. And you must alter the Act of Parliament if you wish to give additional facilities?—Yes.

2015. *Chairman.*] I understand the result of your experience of 29 years at Liverpool to be, that you see no difficulty whatever in the consolidation of the Customs and Excise in that port?—I do not.

2016. And the result of your 34 years' experience is that, as a matter of opinion, you think a general consolidation of the Customs and Inland Revenue may be made?—So far as Liverpool is concerned.

2017. But you do not speak beyond that?—I do not speak beyond Liverpool.

2018. Mr. *Cardwell.*] And you do not know, either from personal experience or from minute inquiry, what are the duties of the Inland Revenue officers at Liverpool?—I do not.

2019. You do not know from either of those sources what are the duties of the Stamp Distributor in Liverpool?—No.

2020. Nor do you know whether the Stamp Distributor in Liverpool has under him a number of small offices in the smaller places near Liverpool?—I do not know.

2021. Nor do you know whether, if there be such smaller offices, they require inspection and the occasional presence of the superior officer?—No, I do not.

2022. Knowing none of those things, but assuming, for the sake of argument, that they involve considerable duties, you still are of opinion that the Collector at Liverpool and the gentlemen now under him will be able to discharge them all?—Yes, I do, because if the collector could not go himself to these places he could send some other person; I mean that the collector of Customs could be collector of all three departments, that the Customs clerks could receive all the duties, and issue stamps, and that the Customs gaugers could gauge and re-gauge spirits, and the Customs lockers receive and deliver spirits.

2023. Does it not all result in this, that the sum and substance of your knowledge upon the subject is that the collector at Liverpool, and the gentlemen under him, have a great deal of spare time which, you think, they might usefully devote to other considerable duties?—No, I do not think so.

2024. Then if they have not that spare time, how do you undertake to say that these other duties, the entire extent of which you do not know, but which you suppose to be considerable, could be discharged by a gentleman, who, with his subordinates, is already fully employed?—In every department there must be officers at certain places, and they must occasionally not have sufficient employment, and I think that their time might be well filled up by receiving the duties.

SAMUEL PRICE EDWARDS, Esq., called in; and Examined.

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2025. *Chairman.*] You are Collector of Customs at Liverpool?—I am.

2026. When did you first enter the service?—In the autumn of 1824, in November.

2027. You, then, have been nearly 40 years in the service?—Yes, nearly 40 years.

2028. Have you served in the capacity of collector and comptroller at various ports in the kingdom?—I never served the office of comptroller. I have served the office of collector at many ports, at Shoreham, Yarmouth, Southampton, Greenock, and Dublin; I was twice at Southampton.

2029. From the lengthened period which you have served, and the large number of ports, at the head of which you have been placed, have you had opportunities of acquiring an extended knowledge of the machinery and working of the Customs department?—Yes; I have had tolerable experience in the Customs department.

2030. And in every port where you have been collector, have you had the sole control?—I have.

2031. Have you the same power and authority now at Liverpool?—I have.

2032. How long have you been collector at Liverpool?—I have been collector for nearly eight years.

2033. Formerly, I believe, there were in addition to the collector, a Comptroller and Inspector-General, were there not?—At one time there were two Inspectors-General, a Comptroller, and two Comptrollers of Accounts, and various other officers.

2034. Those officers have since been abolished, have they not?—They have, except one Comptroller of Accounts.

2035. Leaving you the entire control and management?—Yes.

2036. Under your sole management, so far as you are aware, has the business of the port gone on satisfactorily?—I believe it has; I have no reason to think otherwise; there have been no complaints so far as I am aware.

2037. Can you inform the Committee what has been the annual gross revenue during the last five years in Liverpool, taking each year as ending on the 31st of March?—Do you mean annually, or during the five years?

2038. Take the five years?—17,676,262 *l.* 17 *s.* 8*d.*

2039. That has been collected in the Long Room, by your clerks, under your supervision, has it not?—Yes.

2040. And remitted by you to the Bank of England?—Remitted by me to the Bank of England, daily.

2041. Your Long Room establishment is divided into branches is it not?—It is divided into branches, according to the nature of the business to be performed.

2042. One department is employed entirely in the collection of duties, is it not?—Yes; there are two clerks and assistants who are solely employed in the daily receipt of duties.

2043. You have also charge, have you not, of the various disbursements which are incidental to the management of the ports?—I have.

2044. Have you to pay the salaries of the whole of the officials employed at the port?—I have.

2045. Can you state the amount of the repayments which have been made during the last five years for over entries?—Over entries and debentures or drawbacks go under one head; the amount is 184,108 *l.*

2046. Have the whole of those repayments and drawbacks been made by you?—They have been made by clerks under me.

2047. They have been made under your supervision?—Yes.

2048. Do you make any repayments on behalf of the Board of Trade?—I do.

2049. Will you be so good as to inform the committee what they are?—Do you mean expenses on account of the Board of Trade to officers that are employed?

2050. Yes, I mean the amount of money paid by you on behalf of the Board of Trade? It was 2,336 *l.* 8*s.* 7*d.* last year.

2051. And how do you make the payments?—They are made by the clerks in the Long Room, and are debited to the Board of Trade.

2052. Do you make any payments on account of the Army and Navy?—Yes; there are very large payments made on account of the Army and Navy.

2053. For pensions?—Yes; I have about 8,000 payments annually for the two departments amounting to about 50,000 *l.*

2054. There is a large amount of warehousing business done at Liverpool with respect to bonded goods, is there not?—Yes, there is a very large amount of business of that kind.

1055. The quantities of sugar, tea, coffee, tobacco, spirits, and wines warehoused in bonded warehouses are very large, are they not?—Yes.

2056. Can you state the stocks of dutiable goods in bond on the 30th of September 1862?—1,313,028 lbs. of cocoa, 1,767,653 lbs. of coffee; 5,139 tons 12 cwt. of currants; 11,404 tons 16 cwt. 2 qrs. 12 lbs. of molasses; 1,247,739 lbs. of pepper; 2,489,787 gallons of foreign spirits; 37,512 tons 16 cwt. 1 qr. 5 lbs. of sugar; 16,659,789 lbs. of tobacco; 178,007 lbs. of manufactured tobacco and cigars; 1,165,914 gallons of wine; 3,330,155 lbs. of tea; those are the principal articles.

2057. Is the warehousing business of the port under your superintendence?—It is.

2058. And are you also responsible for the outdoor department?—I am.

2059. Are there any duties devolving upon the collector of any other port, whether great or small, that do not equally apply to the port of Liverpool?—The duties of collectors are of the same nature everywhere; in the smaller ports they have some other things to do, such as the duties of shipping-masters, which duties in a port like Liverpool, are not performed by collectors.

2060. How are the light dues collected in your port?—They are collected by me, and in the last year ending the 31st of December, the collection for the year was 55,857 *l.*

2061. Do you collect them under the Trinity House?—They always went to the Trinity House; they have been transferred to the Board of Trade now.

2062. Does

2062. Does the mode of collecting them in Liverpool differ from the mode of collecting them in other ports?—No; except that the rates vary according to circumstances.

2063. Can you state the number of vessels, with their aggregate tonnage, entered inwards, for the year ended 31st December 1862?—There were 4,411 vessel inwards, the tonnage of which was 2,617,164 tons.

2064. Can you give the same particulars as to the tonnage and the number cleared outwards within the same period?—There were 4,429 vessels, the tonnage of which was 2,652,150 tons. I can give it you coastwise also. The total number of vessels coastwise in five years was 52,777, and the tonnage 7,323,708 tons; and inwards 45,772 vessels and 7,539,154 tons.

2065. Can you state to the Committee the value of the goods imported into Liverpool during each of the five years antecedent to the 31st December 1861?—No; there is no account kept of the value of the imports.

2066. Can you state the value of the exports during those years?—The value of the exports I can state, from my own recollection, to have been about sixty millions; from fifty-eight to sixty-two millions annually.

2067. Is there no method of ascertaining the value of the imports?—No; the statistics are kept in London; the transactions of each day are forwarded at the close of the day to the Examiner in London, who records the statistics, and we have no knowledge of the value of the imports.

2068. Can you state the total number of vessels of all sizes, distinguishing sailing from steam vessels, that are now registered in the port of Liverpool?—Of sailing vessels on the 31st December last there were 2,478, and 267 steamers, making a total of 2,745 ships.

2069. The registration, sale, and transfer of vessels also come within your knowledge and under your supervision, do they not?—They do.

2070. Runcorn has now become an established port, has it not?—It has.

2071. When was it made a separate port?—On the 1st January 1862. It was a creek under Liverpool before that time.

2072. How far is Runcorn from Liverpool?—I think that by water it is estimated to be 18 miles, and by land about 15 or 16 miles, or something of that kind.

2073. Can you state the amount of duty collected at Runcorn during each of the last five years of its being a creek?—In 1857 there were no duties. In 1858, the duties amounted to 2 *l.* 16 *s.* 4 *d.* In 1859, they amounted to 562 *l.* 4 *s.* In 1860, to 2,356 *l.* 2 *s.* 5 *d.* In 1861, to 2,465 *l.* 14 *s.* 11 *d.*, being a total of 5,386 *l.* 12 *s.* 8 *d.* The alteration in the last two years arose from the Board's allowing duty to be paid on corn in Runcorn, instead of its being paid at Liverpool and discharged afterwards.

2074. When Runcorn was a creek, were the duties paid at Liverpool?—Yes; they were paid at Liverpool until I went there, and afterwards they were transferred; instead of their being entered at Liverpool the principal Coast-officer at Runcorn was permitted to receive those duties, and to remit them to me.

2075. Warrington is much nearer to Runcorn than Liverpool, is it not?—Yes; I should think it is about seven or eight miles from it.

2076. As there is a Collector of Inland Revenue at Warrington, which is within a few miles of Runcorn, could not the Collector of Inland Revenue at Warrington more easily take that port under his supervision than the Collector of Customs at Liverpool could?—He might, of course, if he was conversant with the nature of the duties of the port; if he served the same Board, he might do it.

2077. Is Garston a creek under your control?—It is.

2078. Is it not a fact that many other ports include within their limits creeks at a considerable distance from the ports where the Collectors are located?—Yes; that is the case very much, especially in some districts in Scotland, as well as in other places.

2079. And are the Collectors responsible for the supervision of those creeks?—They are.

2080. Is not the business, which is transacted at the smaller ports, usually of a very light and of a very routine nature?—It necessarily is so, because there is hardly anything to do in some places, there is timber and some corn; but nothing beyond that.

2081. The Collectors of Customs are vested with certain discretionary powers. Can you define what those powers are?—The discretionary powers given to the Collectors of Customs vary, more or less, according to the nature of the port. I have a long list here with reference to Liverpool, and if the Committee will allow me, I will read it. They may allow the amendment of reports, if the duty involved does not exceed 20 *l.* They may permit the amendment or entry on deposit, if the duty involved does not exceed 10 *l.* They may release vessels seized under smuggling regulations, upon a bond being given or on a deposit, provided the vessel is not suspected of being employed in smuggling. They may admit spirits and tobacco, and merchandize brought by passengers (not reported) for private use, in illegal packages, on a regulated fine; there is a fine according to quantity. Every passenger on a long voyage is allowed 7 lbs., and if he has more than that he pays a fine for the remainder.

2082. Have you found that system work satisfactorily?—Yes; I may observe that the collector in the port of Liverpool has many more discretionary powers than are given or are perhaps required at most other ports. In short, the discretionary powers which are given to the Collector at Liverpool, are amply sufficient to meet almost every emergency that may arise.

2083. Are you aware of any disadvantage that has at any time arisen from the exercise of those discretionary powers?—No; I think they have never been abused. They certainly have not been abused, so far as I am aware; nor have I ever been found fault with for the exercise of them. I may say, with reference to the Board itself, that I have frequently exceeded the limits of those powers, and on explaining the nature and cause of such a course on my part, what I have done has always been sanctioned and approved.

2084. And has it been attended with great convenience to the mercantile community?—There is no doubt that it has.

2085. Has any disadvantage to the Revenue resulted from it?—None that I am aware of.

2086. Do you consider yourself empowered to inflict fines in cases coming properly under your notice?—Not to inflict fines, except such fines as

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are predetermined by the Board. For instance, if a passenger brings over too much tobacco he pays so much per pound. There are fines fixed for irregularities with reference to transit goods and things of that kind, but no power to inflict a fine arbitrarily is vested in me; the law gives that power to the Board of Customs alone.

2087. In what sort of cases have you authority to decide without referring to the Board in London?—As regards fines I do not decide any case except such cases as I have referred to, which are provided for by general regulations.

2088. But in point of fact, when you have to refer to the Board, the Board are necessarily guided by your opinion, are they not?—Of course; and by the circumstances of the case. For instance, if a man wants to export goods in illegal packages, and a vessel is ready to sail, a report is made to me of the circumstances of the case, and the Board's sanction of what I have done is afterwards obtained, which covers the proceeding in a legal point of view.

2089. Can you furnish the Committee with a return of the cases for each of the three years preceding the one ending the 31st December 1862, which have been referred to the Board, specifying the nature of the case, the amount of duty involved, the decision and the amount of fine (if any) inflicted?—As regards vessels released from seizure from smuggling transactions, there were in three years 266 vessels detained, and the amount of fine imposed was 1,123 *l.* 10 *s.* For shipping goods before entry outwards, in 1860 (after which time the law was altered, so that you might ship goods first and enter them afterwards, within so many hours), the number of cases was 63, and the amount of fine imposed was 49 *l.* 15 *s.*; for infractions of the law with respect to bills of lading, there were 1,361 cases on which fines to the amount of 850 *l.* 15 *s.* were imposed. For infractions of the transit regulations there were 81 cases, and fines were imposed to the amount of 92 *l.* 8 *s.* 2 *d.* For amending incorrect reports of ships inwards, the number of cases was 75, and the amount of fines inflicted 55 *l.* 2 *s.* 9 *d.* For tobacco, spirits, and other goods admitted to entry by the special sanction of the Board, the number of cases was 269, and the amount of fines 241 *l.* 13 *s.* 4 *d.* For tobacco, spirits, and other goods admitted to entry by the collector, under discretionary powers vested in him, the number of cases was 183, and the amount of fines 96 *l.* 12 *s.* 5 *d.* Those are the cases that I was alluding to just now.

2090. Were those cases which you had to refer to the Board?—No; those are cases I decide myself, because they come under the provision of the fixed regulation. Then the number of fines inflicted by magistrates for petty smuggling was 928, and the amount of fines imposed 1,657 *l.* 15*s.* 3*d.* Then there were miscellaneous fines for vessels carrying deck cargoes, and second clearances, and things of that kind; of those there were 126 cases, and the amount of fines imposed was 167 *l.* 3 *s.* 9 *d.*

2091. Can you state the number of cases in which you had to refer to the Board?—They were all referred to the Board, excepting 183 cases.

2092. That involved a considerable amount of correspondence, did it not?—Yes; it involved necessarily a description of the particulars of each case. The total amount of fines imposed for the three years was 4,334 *l.* 15 *s.* 8 *d.*

2093. Sir *William Hayter.*] Were they all enforced?—Those were the fines that were recovered; if the fines had been all enforced there would have been as many thousands. The amounts in most cases are very small. Where 20 *l.* has been incurred, as far as the law is concerned, the infliction of a fine of 5 *s.* or 10 *s.* has been enforced.

2094. If you had the power of deciding upon those cases yourself, giving the power of appeal to the merchants, that would necessarily save a large amount of correspondence, would it not?—It would save some correspondence, certainly; but I should not be prepared to say that there would be any material benefit resulting from it, save as regards the correspondence.

2095. It necessarily entails some amount of correspondence on the part of the Board, does it not?—It does.

2096. *Chairman.*] Would there not be this advantage in it, that a merchant could see and explain the circumstances to you, which he could not, perhaps, explain, without considerable trouble to the Board in London?—A merchant very soon makes his appearance when he has anything to complain of, and he generally comes to me in the first place, and then goes to the Board. I think, as far as the dealing of the Board with the mercantile community goes, it has been extremely lenient, notwithstanding the large amount of fines that have been imposed; had it not been for the necessary enforcement of fines of this kind, it would have been impossible to have collected the statistical returns which are now required.

2097. The duties which are collected are paid into the Bank of England every day, are they not?—They are.

2098. To whose account are they paid?—They are paid to the Crown's account direct, every day, advising the Comptroller General of the circumstance. If you will allow me, I will show you the letter of advice that goes with it (*producing the document*).

2099. Do you pay in the Gross Revenue or the Net?—The payments are deducted of course; such payments as are sanctioned, are made.

2100. And you pay in the Net Revenue?—Virtually the Net Revenue, and yet virtually the Gross Revenue, inasmuch as I need not say that Parliament votes all these things item by item, and they are paid out of these votes which are sanctioned.

2101. Sir *William Hayter.*] It is merely a question of account?—Yes; and there is another statement that goes up. Here is a statement that I sent up; it shows that we had a balance in hand; that is because the Bank of England closes at three o'clock, and I receive duties up to four o'clock; in cases of emergency there is very little paid after three o'clock, the Bank closing at three, and the consequence is there is very little money in hand.

2102. You say you remit these funds to the account of the receiver general?—No, we advise the receiver general.

2103. Can he exercise the slightest check over your receipts or remittances in Liverpool?—None whatever; he is merely the medium through which the account is passed and made up.

2104. With regard to the collection of duty for statistical purposes, duplicates of the various entries are transmitted to the examiner in London, are they not?—Yes, every day.

2105. Does not this practice involve much unnecessary

necessary trouble, delay, and expense?—It involves trouble, no doubt; but it has been a system that has existed ever since I have known the service; the number of entries amount to about 600 a day, and the duplicate of each entry always went up; but the account was kept and recorded at the port, and the articles were entered under their respective heads of tea, sugar, and so on. Now the whole account is done in London instead of at Liverpool.

2106. The imports of Liverpool you have told us are very great, and the exports, I believe, are equal to more than one-half of those of the whole kingdom?—About one-half.

2107. Do you think you could collect, classify, arrange, and expedite the publication of statistics with far greater ease and with less expense at the port than by first sending them, as at present, to London?—I could not collect them with greater ease, but it would be very satisfactory to the port to have a record of the transaction, as was the case formerly, especially in a port like Liverpool. I remember very well the time when Mr. Hume used to call for these accounts very quickly, saying that he wanted them immediately, and because they had to be sent for all over the kingdom to be gathered up piece-meal, there were often errors and mistakes, and they were delayed much more than they are under the present system, but that would not apply to a port like Liverpool.

2108. Would it create any additional expense if they were collected in Liverpool?—It would create the additional expense, perhaps, of from five to, I should say, seven clerks, if the statistics were kept in Liverpool; perhaps it would require 12 altogether, that is, for imports and exports; there are two sets of statistics; for the goods imported and exported there would be required about 12 clerks, which I think would be considerably less than are employed upon those accounts at the present moment; but then the port would have a record of its transactions, which it has not now.

2109. Do you place much reliance on the statistics that are published by the Board of Trade?—No; I think that the statistics published by the Board of Trade are very unreliable; they must necessarily be so, because the Board of Trade divide their returns into such minute details that it would be next to impossible for them to be accurate. If you will allow me, I will hand in a printed statement of the Returns which are now made officially to the Board of Trade (*producing a printed paper*); and here (*producing another printed paper*) is an account which I proposed to Sir Thomas Freemantle, the Chairman of the Board of Customs, as a substitute for it. The one is a return which you could get accurately, and the other is a made-up return, which will not give those particulars. Perhaps the Committee will allow me to read a letter which I received yesterday morning from the chief officer of the department in which those accounts are made up; those accounts, instead of being made up in London, should, I say, be made up by the Searchers' Department in the port of Liverpool; they could be rendered from there as quickly as if made up in London. This person, who is a very intelligent and a very excellent officer, Mr. Goold, says: "With reference to your inquiry whether the 'List of Articles of British and Irish Produce and Manufactures' could not be simplified with a view of giving greater facilities to business, without impairing the accuracy of the statistical information furnished, I beg to state that a simplification in the details required at present would be received as a great boon by all exporters of goods, who now frequently complain of the minute details which they are required to give in their specifications, and of the annoyance they experience in having to write back to the manufacturers for further particulars, or to insert in their specifications detailed descriptions of goods for which they have no authority. I have obtained from exporters upwards of a hundred 'invoices and particulars for Customs' entries,' and find on inspecting them that, with few exceptions, they contain an accurate specification of the marks, number, description, quantity, and value of the goods as required by the 21st section of the Customs' Tariff Amendment Act, 1860, but in no case do they state whether cotton manufactures are heavy or light, whether woollen manufactures are broad or narrow, whether cotton-yarn is single or double, whether jute-yarn is unmixed with other materials; and in mixed goods, whether cotton or silk predominates in a fabric. Clerks in large shipping-houses, after a little experience, become very expert in the preparation of specifications for bills of lading, and readily supply, according to their own caprice, all the information which the manufacturers have failed to give, but which the list imperatively requires to be stated. The consequence is that, in the majority of cases, the details are mere conjecture, and only calculated to mislead. I have gone carefully over the list, and find that there are 66 articles which are divided into 366 sub-heads. I am of opinion that the half of these sub-heads might with advantage be struck out of the list altogether. I have marked these alterations in the enclosed list, and feel convinced that the statistical accounts would be more reliable without such details than they are under the present system." That is the result of a practical officer's knowledge of how the business is carried on.

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2110. You are of opinion that by the adoption of the proposed new list, the returns would become accurate, or nearly so?—I am; I am satisfied of it; because great care has been taken in the preparation of that list; and I believe that the whole of the details that are enumerated in it would be willingly given by the mercantile community, whereas the other information you never can get.

2111. Do you have any complaint of the numerous forms and documents that are now in use in the Customs establishment?—There are sometimes complaints made as to the number of forms and documents, and we have no doubt a great many; but there have been very considerable reductions made recently. A great number have been struck off.

2112. Can you tell to what extent the number of forms they have has been reduced?—In Liverpool, as nearly as I can estimate, the reduction amounts to 365,711.

2113. Since when?—Since the 1st of January in the present year.

2114. Do you think that that reduction might with safety be carried further?—I think it might be carried considerably further; but for that purpose the law would require to be altered in many cases.

2115. In your opinion, supposing the law to be altered, could that reduction, with advantage to the commercial community, and without risk to the Revenue, be carried further?—It could.

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2116. To any extent?—Yes, to a large extent. We use 1,800,000 documents yearly, from that number 365,711 have been struck off. And supposing Liverpool to have a third, or something like a third, of the trade of the United Kingdom (London excepted), that would make about a million documents in all. The reduction to which I have referred has already been made.

2117. Such a reduction as you contemplate would produce a considerable saving both in time and expense, would it not?—Of course it would.

2118. Are the transhipment operations at your port very numerous?—They are.

2119. Do you think that bond notes for transhipment are of any value?—Those are now abolished; they come within the list of those things that have been abolished.

2120. The number of entries for free goods is very large, is it not?—Yes. Shall I give you the total number of entries of all sorts in the course of the year?

2121. If you please?—506,994.

2122. Are all those documents prepared by the merchants?—They are.

2123. Do you not think that free entries might be entirely dispensed with, the goods being examined from the ship's report?—I think a report and a duplicate might suffice; indeed I am satisfied that they might, provided the report was so arranged as to admit of a record being made upon it.

2124. With regard to other entries for what are called customable goods, do you not think that the number of copies might be reduced?—The number of copies has been reduced as far as is consistent with safety, I think, where money is concerned.

2125. The preparation of statistical information at the various ports would tend, would it not, to facilitate the abolition of those forms?—From my knowledge of statistical accounts I should say that, with the exception of a port like Liverpool (though I should be the last person who ought to desire to have anything to do with such accounts), it would be uncalled for, on account of the difference in the magnitude of the business; for instance, the exports of the greater portion of the ports in the kingdom are small, whereas in Liverpool they come to something like a moiety of the whole, and therefore Liverpool has a right to stand differently with regard to these accounts from Chester, Preston, Carlisle, and any of those smaller ports; and I think they are better prepared under the present system than they would be at those ports where there are but few hands.

2126. Consequent upon the change that took place in the tariff, in 1860, the Landing Department and the Water Guard Department were consolidated, were they not?—They were.

2127. That consolidation has been a failure, has it not, to some extent?—I would not say that it has been a failure; but I think that, practically, it will be found not to give that satisfaction as regards the public service that it was expected to give, inasmuch as you now introduce into the service men of a very low class, of necessity, because the pay is extremely small; it is only 75*l.* a year. Men of good education, of good position, and of good connexions, such as used to come in formerly, will not enter the service under the present system; and I am quite satisfied that the day is very close at hand when it will be found extremely difficult to fill the principal offices of the department with men suited for them.

2128. The Inland Revenue Office in Liverpool is in the same building as the Custom House, is it not?—It is.

2129. And there is a considerable establishment of Inland Revenue officers located there?—I do not remember the number; but there are 35 or 36 officers, indoors and outdoors, I think; I do not recollect the exact number.

2130. The establishment involves, does it not, a Collector, at 540*l.* a year, and an Inspector of Taxes, at 500*l.* a year?—I believe those are the salaries.

2131. There is also in Liverpool a stamp distributor, whose per-centage for the year ending 31st of March amounted to 2,214*l*; perhaps, you are not aware of the exact amount?—I do not know the amount; but I know that there is a stamp distributor, because his office was in the Custom House.

2132. Your own salary is about 2,000*l.*, is it not?—The income consequent upon the position that I hold, is 2,130*l.*

2133. The united incomes, then, or salaries, of the principal officers of Excise and yourself amount to rather over 5,000*l.*, do they not?—I do not know what their salaries amount to.

2134. I suppose you consider the sale of stamps a matter of great simplicity?—It is simple enough; it is more a matter of responsibility than of intellectual power.

2135. Could not that business be done by clerks in the Long Room, who could sell the stamps over the counter?—There would have to be a department in the Long Room for it. Of course, it could be done in the Long Room, as any other business is done.

2136. And you would have no difficulty in making arrangements to have the stamps so distributed?—There would be no difficulty in it whatever. For instance, last year, there were two cashiers, but the duty was done by one principally; and the sale of stamps amounted to about 40,000*l.*

2137. Where?—In the Custom House; those were the stamps on units of entry and bills of lading, which will disappear on the 1st of July; they are small in amount, no doubt, and the distributor of stamps has very large conveyancing stamps and other stamps altogether of large amount.

2138. With regard to the other branches of the Inland Revenue, are you of opinion that they could be consolidated under your control with the Customs' branch?—I have no doubt that such a consolidation could take place by a rearrangement of the mode of performing the duties.

2139. And with advantage to the commercial community?—Yes; of course, if you could put two establishments into one it must eventuate in a saving.

2140. And do you think that it could be attended with economy to the Revenue?—No doubt; and I have no doubt, also, that it would be the means of bettering the condition of a vast number of those very meagrely paid officers that we have, who have to maintain respectable positions in different parts of the kingdom, by adding something to their incomes, for the performance of some additional duties; but I am not prepared to say that the fabric could be at once transferred bodily from one department to another; it would be a work of time, requiring care, consideration, and judicious management; it could only be gone into

into item by item, but still I have no doubt in the world that it could be done.

2141. And that it could be done with advantage both to the mercantile community and to the Revenue?—Yes, no doubt; it is like the consolidation of any two establishments; you get more work done at a smaller cost, and I think you might save a very large sum of money, and benefit a vast number of officers who are very inadequately paid.

2142. If you were at the head of the Consolidated Revenue department in Liverpool, supposing such a department to be established, would you feel that you were able to establish one uniform system that would work well?—I have no desire to undertake the task at all; but I have no doubt of the result; by means of assistance, I have no doubt it could be accomplished; I should say at once that, individually, I should by no means like to have anything to do with it.

2143. Sir *William Hayter*.] You have stated in the earlier part of your examination, various duties that you are called on to perform as Collector, but I think you have not mentioned them at all. Are you Registrar of Seamen?—No, I am not; that is done by the Mercantile Marine Board.

2144. Are you Collector of Light Dues?—Yes.

2145. Do you pay seamen's wages?—No.

2146. The wages of deceased seamen?—No; wherever there is a Mercantile Marine Board selected from the mercantile community of shipowners, that duty is entrusted to them.

2147. And is that the case at Liverpool?—Yes, at Liverpool, at Dublin, and in a few other places where the required quantity of tonnage exists.

2148. Are you Receiver of Wreck?—Yes; I have the honour to be Receiver of Wreck.

2149. Does that impose upon you much duty?—There is a great deal of trouble attending it.

2150. Is your time fully occupied by the duties you have now to discharge?—Yes, quite.

2151. But still you think that you have time enough to enable you to discharge the duties of a collector of Inland Revenue in addition to the duties you already perform?—Yes; I said I had no desire to undertake the duties of collector of Inland Revenue, but I have no hesitation in saying that I could direct and discharge the duties as I do a great many others. For instance, I am said to be collector of lights and Customs; now, I never touch the money by any chance; not a penny of the money ever goes through my hands; it is a mere matter of direction.

2152. What am I to understand by the amalgamation or consolidation of the different offices. Am I to understand that all the subordinate officers of both departments, their duties being separate as they are now, should continue to discharge those duties in their separate departments, only there should be one collector instead of two?—Quite so.

2153. Or, am I to understand you to mean that the different subordinate officers may be interchanged one with another, still under one head instead of two?—They may.

2154. You think that the duties of the Inland Revenue officers and the duties of the Custom House officers are of such an analogous character that they may be discharged by either Custom House officers or Inland Revenue officers?—They are analogous in very important respects; in the receipt of duties, for instance. If you would ask me how I would do it, I will tell you. There are only two matters of duties to be received by the Inland Revenue, one is malt and the other whiskey.

2155. Do I understand you to say that your view of consolidation extends beyond Liverpool?—It extends to the nation. I would make the whole under one Board and one management, and one direction; and I say that that would not only be a saving to the community at large, but it would be a benefit to the mercantile community; and I am perfectly satisfied that it could be carried out effectually, though it would involve a great deal of trouble, care, and anxiety.

2156. By an interchange of those subordinate officers to whom I have before referred?—There would be no interchange of officers, but the officers now doing certain work would be kept to that class of work. In the Custom House we have several classes of officers, and those of one class are incapable of taking the place of the others in many instances.

2157. Do you know what the duties are of the subordinate officers?—Generally I know their duties.

2158. Can you tell me specially what they are?—No; except that everybody who has been as much about as I have knows what an Excise officer has to do. He has, for instance, to visit a malt-kiln so many times a week or month, and take the quantity; and of course they have officers who would attend distilleries and places of that kind.

2159. Do you know what the duty of a Ride Officer is?—Yes; I know the duty of a Ride Officer is to inspect the officers who are subordinate to him, and to see after them; he has a given district allotted to him in which to perform that duty.

2160. Do you know what an Expectant of Excise is, or a Division Officer?—Yes; just as we have sometimes extra clerks appointed by the Lords of the Treasury.

2161. But extra clerks appointed by the Lords of the Treasury do not necessarily become real clerks, do they?—They all expect to become so; it is very hard upon them if they do not.

2162. The first office that an Excise officer holds is that of an Expectant of Excise, is it not, which is not analogous to that of an extra clerk?—He comes in upon probation virtually at the commencement; he commences as an Expectant, as used to be the case in the Customs formerly; formerly there were officers of that description in the Customs.

2163. Is there not this material difference between an Expectant of Excise and an extra clerk, that an Expectant of Excise, if he is capable to perform the duty, becomes an Excise officer, whereas an extra clerk does not necessarily become a real clerk?—Not necessarily; but 90 times out of 100 he does.

2164. Extra clerks do not, as a matter of course, become clerks, do they?—No.

2165. But Expectant Excisemen, as a matter of course, do always become Excisemen?—Perhaps I may have answered your question rather too hastily.

2166. You say that a collector of Customs, as at Liverpool, so in other places, could discharge the duties of collector of Excise?—Yes.

2167. Let me take you to Gloucester, and ask whether the collector of Customs could conve-

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niently discharge these duties. which the Chairman of the Inland Revenue Department has stated to be the duties of the collector of Inland Revenue at Gloucester? He says: "The Gloucester collection is 206 miles in extent, the collector is out 140 days in the year; on those 140 days he could not be at Gloucester to receive Customs' duties; he has his clerks with him; he has 17 places at which to receive duties; he has 874 persons to receive duties from, 642 licenses to grant during the year, and 179,647 *l.* to collect." Now, taking the necessary absences of 140 days in the year, do you think that the collector of Customs could discharge all those duties which the collector of Excise is called on to perform?—There you would have a collector for the purpose; you must appoint him for the purpose. For instance, suppose you were to go into the middle of the manufacturing districts, or into London, you must have a collector for the purpose; there would be some of the collectors of Inland Revenue necessarily retained, and they would be merely serving another Board; you could not abolish all the collectors of Inland Revenue; that it would be impossible to do.

2168. You would have collectors of Inland Revenue and collectors of Excise too?—No, I would re-christen the whole thing.

2169. You think that the collector of Customs could do the duties of a collector of Excise, but you think a collector of Excise could not do the duties of a collector of Customs?—For the best of all reasons; in the one case it takes many years for a man to acquire the necessary knowledge.

2170. Which case is that?—The service of the Customs; I have been for 40 years in that service, and I find that I have something to learn every day.

2171. It has been stated to us by a variety of witnesses that nobody can perform the duties of an officer of Inland Revenue unless he has received a special education for the purpose. You do not agree with those witnesses?—I think the Committee does not believe that statement.

2172. You think there is a special education required for the Customs, but that there is very little required for the Inland Revenue?—Comparatively, except when you come to a matter of chemistry.

2173. Do you think you would get any Inland Revenue officer to agree with you in that opinion?—I am not prepared to say.

2174. Are you as well acquainted with the precise duties of an Inland Revenue officer as you are with the precise duties of a Custom-house officer?—Not necessarily; because I do not follow it; it is a thing I do not do; but it requires very little knowledge. There is so much a quarter for malt, and so much a gallon for whiskey; and then there are Excise licenses to drink on the premises, and licenses for various things, all of which duties may be performed by a clerk; they need not necessarily be performed by the collector himself.

2175. Supposing the duties throughout the country to be analogous to the duties which the collector of Inland Revenue has to discharge at Gloucester, and to require the absences that are required there, do you still think that the Custom-house officers could be spread over the country to collect the Inland Revenue?—No, not at all; I think that a large portion of the Revenue officers will have to be retained. What I mean is this: that I think the present system is open to vast improvement. I do not think that officers going wandering about the country receiving money, is at all necessary; I believe that the law now is, that you may pay your taxes at the nearest market town.

2176. Is not the receipt of money one of the smallest duties that the Inland Revenue officers have to discharge?—No doubt, because gauging a gallon of malt is much more troublesome and difficult than the mere receipt of money.

2177. Must he not be present every day at least at the malt-house?—No doubt; he is kept for that purpose.

2178. Do I understand that by this union of offices that you propose you would make, throughout the whole of the country, the Custom-house officers perform the duties which are now performed by the officers of Inland Revenue?—No; they would be amalgamated.

2179. You would keep the same establishment, only with different heads?—I would keep the same establishment as far as was necessary; nobody would suppose that all the officers of the Inland Revenue would be swept away, annihilated, and got rid of; it would be merely putting the two establishments together.

2180. I understood you to say that you would keep both departments as they are, only under different heads?—In fact there would be a fusion of the departments, if I may use such an expression; that is my idea. And if you ask me how the Boards should be formed, I say that the present Board of Customs, who have a very large amount of duty to perform, should be strengthened; you would not get rid of the whole of the Commissioners of Excise.

2181. Are you acquainted with the amalgamation which took place of the Excise, and stamps and taxes?—I remember its being done; I know the time that it was done.

2182. Do you know what has been the result, as far as the union of those different departments goes?—I do not.

2183. It has been stated to us that they are just as different now as they were before they were united; that is to say, that officers of the Excise never become officers of the stamps and taxes, and that officers of the stamps and taxes never become officers of Excise?—That I can quite understand, and it must be so for the future; for nobody would put a man to deal with stamps who was not conversant with the duties he had to perform, on account of the importance of the duty and the trust reposed in him.

2184. Do I understand that your consolidation or amalgamation would be analogous to the amalgamation of stamps and taxes and Excise?—Yes, but it could be worked of course by the Customs just as it has hitherto been worked by the Excise; for instance, I have seen in the evidence that an inquiry has been made whether the Customs could deal with the officers at Somerset House; I should say that they might deal with them as well as the Inland Revenue Board dealt with the officers at Somerset House before it became one Board. These are difficulties which practical officers when they come to put their heads together would very soon solve and get over.

2185. I understand you then to say that your notion of consolidation is a consolidation analogous to that of the stamps and taxes and Excise, which is, in point of fact, two bodies working together under one head?—There would be several bodies

bodies, all collected under one headship and one Board.

2186. Do you propose that there should be a fusion of the Commissioners of the two departments in London, or that the Commissioners of Inland Revenue should be done away with, and that the Commissioners of Customs should undertake their duties?—Supposing I had to deal with the question my answer would be this: I should endeavour to form a Board, (as higher positions are formed, even in the Cabinet,) consisting of such persons as would be able to work the undertaking with which they were entrusted; it would be necessary in either case to have a transfer from one to the other; you must have men conversant with the duties of the Customs, conversant with the duties of Inland Revenue, and conversant with the duties of stamps, as far as necessary; but still there can be no great difficulty, I apprehend, in that. I am speaking without having the honour of knowing the individual, but, if I am not mistaken, you have at the head of the Inland Revenue Board, at present, a gentleman who had nothing to do with the Excise before he was appointed to that office, and who could know nothing about it practically, save in his capacity of a Treasury officer.

2187. Are you aware that Mr. Stevenson, the present head of the Board, was a Treasury officer, intimately connected with the supervision of Revenue matters?—Yes.

2188. And that by that means he became very conversant with the whole of the duties discharged by the person filling the situation which he now fills?—When any question arose of importance that came before the Treasury he would; but as a matter of detail he could not by possibility know them.

2189. Do you apprehend that it is absolutely necessary that the head of a Board should be master of all the details; that he should be capable of gauging, and capable of doing all those duties belonging to an inferior officer of Excise?—Very far from it, and I should be very sorry to see the day when the Board was made what is called a practical Board; it is not very likely that I shall be in the service when that comes to pass, but I should be very sorry to see it, because we have now gentlemen to deal with, and men who are a credit to the position they fill; we should have sharp and practical officers, no doubt, but men totally unsuited to the position of being the head of a department like that.

2190. Upon the whole, I understand your view of a consolidation to be, that the two departments should remain, as far as the subordinate officers are concerned, as they are; and that there should be a fusion of the different Commissioners who should act together, forming one united Board?—I think I should be travelling out of my sphere if I were to lay down details of that kind, but I merely say, that whenever a Board is to be formed that has to preside over two or three different branches of great importance in a Revenue point of view, it is essential that they should have sufficient knowledge to guide and direct the working of the establishment.

2191. Then do I understand you to mean that the Board should be diminished or increased in numbers?—If you put the two together, and work them together under one head, there would be a diminution in the number; you will always find that.

2192. Then I understand that the only saving to the country would be that they would be united in one place instead of being separated in two?—Consequent upon that I need hardly say that there are a vast number of expenses which would be saved; for instance, in the Collector's Department, in the Examiner's Department, in the examination of accounts, in the passing of accounts, in the legal department, and in various others, there would be no doubt a saving, more or less, if the whole were under one head.

2193. When you speak of the legal department, do you mean the Legacy and Succession Duty Office?—No.

2194. Is not the Legacy and Succession Duty Office a subordinate office of the Inland Revenue?—Yes.

2195. What do you intend to do with that; do you propose to put that under the Customs?—I would leave it exactly as it is now, under the Inland Revenue.

2196. As you have thought a great deal of these matters, may I ask whether you have ever determined upon the place where this Board is to exist?—No; those are details that I have never gone into, but the difficulty of finding a position certainly cannot be great. The Board of Customs must, of necessity, be somewhere contiguous to where the great Custom's business is transacted.

2197. Is it not necessary that the Board of Customs, in order to enable them to discharge their duties efficiently, and for the public benefit, should be at the water side?—It is essential for the convenience of the public that there should be facilities at the water side to enable the business to be carried on; but I think that in Mr. St. John's evidence, which I saw just now, you had some details regarding I do not know how many Custom Houses in London. You have one Custom House at St. Katherine's Dock, another at the Victoria Dock, and another on the south side of the river; but, as I have said before, if the Inland Revenue could work the Somerset House business when they were in Broad-street, the Commissioners of Customs could work the Somerset House business in Thames-street.

2198. Was not a portion only of the business in Broad-street carried on by the Inland Revenue?—I do not know; the office was there before the amalgamation, as long ago as I can remember.

2199. Where was the business of the stamps and taxes carried on?—As far back as I can remember, it has been carried on in Somerset House.

2200. But did not the evidence of Mr. St. John tend rather to separation than to consolidation?—I had but a very hasty glance at Mr. St. John's evidence, and therefore I can hardly say what his conclusions were.

2201. Did not Mr. St. John say that they frequently had endeavoured to unite the business of the Custom House, and that the merchants had uniformly objected to it?—We have in Liverpool a continuous line of docks, far exceeding in length anything that you have here; and we have but one Custom House for the whole, and if we have not a Surrey side, we have a Birkenhead side.

2002. Do you think that the convenience of the merchants should be consulted or resisted?—It must be consulted.

2203. If that be the case, according to the evidence that has been given, and from which I apprehend you do not differ, it is for the convenience of the merchant that there should be a separation into various Custom Houses?—Yes; if

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if you did away with the present Custom House, you would do as you have done in other portions of the port, you would create a Custom House where it was suitable for the district.

2204. Is it a part of your project to do away with the Custom House altogether?—No, I have not gone into those details, it was not my province, and it would be presumption in me to do so. I merely give you, as a practical officer of 40 years' standing, my decided opinion, and I am prepared to carry it out by doing the duties of both departments in the port of Liverpool, and to be answerable for the duty being properly done. There was a time when it was supposed that the port of Liverpool could not go on without one Inspector-General, one Comptroller, two Comptrollers of Accounts, three Inspectors of the River, and two Receivers of Wreck; and those duties are all of them now performed by the Collector of Customs.

2205. Am I to understand that for that reason you are of opinion that all the other things might be done in the same way?—No; but I mention that as a justification for saying what may be done in another direction, and I prove my case by it. For instance, the Board of Trade work was added to that of the Collector of Customs; I was the first who undertook it, not, as I supposed, permanently, but to help the Board of Trade. There were two Receivers of Wreck, Mr. Chapman who returned his income at 1,500 *l.* a year, and Mr. Kellick who returned his at 1,000 *l.* a year, and they claimed accordingly; I have the honour of doing the whole of that, and I get paid for it; I get 70 *l.* a year for the work I perform for the Board of Trade. In order to show the enormous amount of labour that has been thrown upon the Customs Department by the Board of Trade (who, I say with great respect, are very hard task-masters), I will read, if the Committee will allow me, a paper which I have here; it is a statement of "Proceedings and forms required for a wreck picked up at sea, viz.:—Anchor and chain, value 20 *l.*; delivered to Deputy-Receiver Hoylake, 28th August, 1862; reported by him to Receiver on Forms, Wr. 4 and 26, on 29th August; ditto by Receiver to Board of Trade, Form Wr. 4A, on 29th August; ditto to Lloyd's, Form Wr. 4A, on 29th August. Posted at Custom House for public information. Application to Board of Trade to sell same. Permission granted. Sale advertised. Wreck sold. Vouchers for all charges examined. Entered in Report Book. Salvage apportioned. Sale list of gross proceeds and expenses. Form Wr. 10. Entry of same in Cash Book; ditto in Quarterly. Account on Schedules 10 and 13 (in duplicate). Balance sheet (in duplicate). Recapitulation of all work completed in quarter. In the above case the salvor demurred to the amount awarded, viz., one-third of net proceeds; made application to Board of Trade through Receiver, and obtained a larger sum." Now, really and truly, that is a just representation of the work that is required to be done for the Board of Trade.

REFORM CLUB
PALL MALL

Veneris, 8° *die Maii* 1863.

MEMBERS PRESENT:

Mr. E. P. Bouverie.
Mr. Cardwell.
Mr. W. E. Forster.
Sir E. Grogan.
Mr. Hankey.
Sir W. Hayter.
Mr. Hennessy.
Mr. Horsfall.
Sir S. Northcote.
Mr. C. Turner.
Sir H. Willoughby.

T. B. HORSFALL, Esq., IN THE CHAIR.

SAMUEL PRICE EDWARDS, Esq., called in; and further Examined.

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2206. Sir *W. Hayter.*] Do you know how many officers altogether, both indoor and out, you have in the Customs Establishment in Liverpool?—I think there are 944 or 945, or 954 or 955, I am not certain which; but, if necessary, I can give the precise number.

2207. Are all those officers fully employed at present in the performance of the respective duties they have to discharge?—They are; at least they are all employed.

2208. Have you had any complaints made by any of the indoor or outdoor officers with respect rather to the diminution of their salaries, or with respect to their hours of work?—There have been complaints made by some of the inferior officers of the low pay they receive.

2209. And of their hard work?—Not of their hard work; their work is always the same; it is a mere question of pay.

2210. Have those complaints been of such importance, that you considered it your duty to represent them to the Commissioners of Customs?—All complaints are made in the shape of representations, by memorials or otherwise, to the Commissioners; and of course it is my duty, when they come before me, to submit them to the Commissioners.

2211. Have memorials been presented to you from the officers of the Customs, either outdoor or indoor?—Several.

2212. Complaining of their underpay?—Complaining of their underpay.

2213. And of their hard work?—No, not of their hard work; I think they have nothing to complain of in that respect.

2214. Have you, in your representations to the Commissioners, concurred in the correctness of the statements contained in those memorials?—I have not, because it was not my province to do so; the thing is arranged throughout the kingdom. The pay of a certain class of officers is determined by the Board, with the sanction of the Treasury.

2215. Your opinion would not be taken by the Commissioners as a matter of course?—No; nor would the Commissioners take upon themselves to decide upon it without bringing it before the Treasury. There are some cases in which an alteration is made in the pay of certain officers, but not as a body.

2216. You say they are all fully employed: are they now, in your opinion, more efficient than they formerly were, or have they become less efficient of late years?—It may not be politic to say so; but certainly, as far as my experience goes, the competitive system has not been productive of that advantage to the service that the public expected from it.

2217. Although you would recommend the fusion of the two establishments together, you would not propose to diminish the establishment of each, except as far as the heads are concerned?—I should say so certainly; and that fusion would be productive of a reduction in the number of officers employed; of that there can be no question. For instance, take Liverpool: assuming that the duties of the Inland Revenue were transferred to the collector of Customs, the receipt of the duties, I think, would not, perhaps, require more than one additional clerk in the establishment, or possibly two: you would not require an Inland Revenue collector, and there would be many reductions of that kind; we should not want anybody for the gauging department, or to look after the warehousing department, or after the locking or delivery of goods. All that could be done without any addition to the present establishment; and, of course, if the system were worked out in the same way throughout the Customs, a saving must eventuate from the amalgamation.

2218. You think that what may be done at Liverpool may be done throughout the whole kingdom, attributing to the Custom House officers the duties which are now performed by the officers of Inland Revenue?—A portion of the duties, because some would, of course, be retained.

2219. If the Custom House officers are at present fully employed, do you contemplate that they have any spare time to discharge the duties of the Inland Revenue, or must you have Inland Revenue officers in addition to those of your present establishment?—My answer is that, in a great many instances, the officers of Customs could

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could do the additional work of the Inland Revenue, without any inconvenience to the other portion of the public service. There are particular stations, at given places, where certain work has to be performed, and they could undertake that only in addition; that is where the saving would be effected.

2220. At present they are not so fully employed that they might not discharge additional duties?—There is no possibility in any public department of putting on each officer the exact amount of work he can do. For instance, at one warehouse to-day there may be a heavy pressure for the delivery of goods, and to-morrow, perhaps, there may not be more than half the work; but still the lockers must be there. The same thing applies to the guaging department: on one day you may, perhaps, want forty or fifty guagers, whereas on another day 25 would be sufficient to do all the work.

2221. Since the abolition of so many Customs duties, have not the duties of the officers of Customs been very much lessened?—The duties of the officers of Customs, of course, have been altered considerably in some instances. The work of the Customs Department is of a very peculiar nature; notwithstanding the abolition of duties on a vast number of articles, still, those that are now free have to be attended to by the officers of Customs to a certain extent. They have to see, first of all, that the goods are free goods; next, they have to take statistical accounts of what arrives, and they have also to make a general examination of what is going on.

2222. As long as there are high duties on any thing, it is requisite, is it not, that even free goods should be examined?—It is.

2223. To see that a bale of cotton does not become a bale of tobacco?—Quite so. There would not be much fear with regard to goods coming from China; but if they came from America it would be a different thing.

2224. In addition to the union of these two departments, the Inland Revenue and the Customs, you contemplate also that the collector of Customs, as I understand, should undertake the duties of a distributor of stamps?—No, I do not propose that at all; because, if my opinion were asked on such a question, I should say that, in my judgment, the Post Office is a much better place for the distribution of stamps than the Customs; but that that duty could be performed by the Customs by arrangement, I have no doubt whatever; the Post Office has places for the distribution of stamps in every nook and corner.

2225. Do I understand you to say that, in your judgment, whether the Post Office would be competent to discharge that duty or not, the Custom House at any rate would be?—There cannot be a doubt of it.

2226. Do you know what the duties are, besides the receipt of money, of a distributor of stamps?—I am not aware that he has any duties besides the receipt of money.

2227. You are not aware, then, that questions of great complication and importance in law and practice, as regards the legacy and succession duties, are referred to the distributors of stamps, and are disposed of by them?—I am not aware of it; nor could I, by any possibility, suppose that such was the case. Generally speaking, I should say, distributors of stamps, so far as my experience enables me to form an opinion, are not competent to deal with questions of that kind, which are legal questions.

2228. Are you aware also that a very large amount of security is required from the different officers connected with stamps; and do you see any difficulty, provided things remain as they are, with regard to the distributors of stamps merely changing the head, in the same degree of security being given by the Post Office?—Not the slightest; I give security to the extent of 15,000*l.* myself.

2229. Are you aware what security the distributor of stamps at Liverpool gives?—I do not know; but supposing it were 20,000*l.* or 25,000*l.*, I do not think there would be any difficulty in any person filling that office obtaining *bonâ fide* security to that amount.

2230. Supposing the duty of distributing stamps were transferred to the Customs, and that security was required to be given, I suppose an additional salary would be necessary in consequence of its being necessary to find that security?—That, of course, would depend very much upon the pay of the officer into whose hands the distribution would be handed. In the case of the collector of Chester, whose salary is very small, if you were to throw upon him that responsibility, I should say he ought to be paid an increased salary. I am under a bond to the Board of Trade to the amount of 15,000*l.*, and I only get 70*l.* a year for what I do for them.

2231. Are you at all aware of the amount of public money in the shape of stamps that is in the hands of distributors throughout the country?—No, I am not; I have no idea.

2232. It has been stated to us that it amounts to about 500,000*l.*?—I daresay it does.

2233. We have been told that for that very large security is required, and that the officer is remunerated by a poundage?—My case would illustrate your view: I hold about 30,000*l.* worth of stamps in the course of a year, varying from 1*d.* to 1*l.*, and up to 10*l.* The 1*d.* and the 1*l.* stamps are exceedingly alike, so much so that mistakes are sometimes made; but I get no poundage or percentage, or any pay whatever, in respect of them; and whatever loss there may be, I have to make it good.

2234. And you do not think that you are aggrieved by that?—I should have said, if the thing had continued, that the system ought to be altered.

2235. What amount of stamps are you obliged to hold in your hands from time to time?—Perhaps from about 8,000*l.* to 10,000*l.* worth; but, then, those stamps will be abolished on the 1st of July next.

2236. Hitherto you have been holding in your hands stamps to that amount?—Yes; from eight to ten or fifteen thousand pounds, as the case may be.

2237. For which you give no security?—No; I give no security in addition to that which I give to the Crown in my official capacity. That is a duty added to my official duties under my bond; my bond would hold good for that as for everything else.

2238. Do you propose that throughout the country the collectors of Customs without giving such security, or giving such security, should be made distributors of stamps?—Certainly, they should give security.

2239. But you think, looking at the collectors of

of Customs in all those places in which stamps are distributed, that they would be competent to give security to the extent of the stamps in hand?—I should say so; they are all men of respectability, even at the smaller outports.

2240. They are men who have risen to that position, are they not?—Yes; I myself began as a landing-waiter in the Port of London.

2241. They rise from 75 *l.* a year, do they not?—Not quite that; they are appointed from the clerks, and not from the outdoor officers generally.

2242. Are you aware of the duties which the distributors of stamps have to perform besides the receipt of money?—I am not.

2243. Do you know whether they receive the insurance duties, grant licences to pawnbrokers, inquire into evasions of the probate and administration duties, perfect the recognizances for newspapers, make reports upon the income-tax, have questions submitted to them as to legacy and succession duties, and perform other duties to such an extent as has been stated to us by witnesses who have been examined here, whose evidence perhaps you may have read, that the whole of their time is occupied in the discharge of their duties as distributors of stamps?—There is no doubt that, putting it in the way in which it is represented in your question, their duties would appear to be formidable, but I may be permitted to observe that the postmaster at Manchester now is the distributor of stamps also; and I would respectfully submit that the postal department would be the best department to which to transfer the distribution of stamps.

2244. But in default of the Post Office, you still think that the officers of Customs would be competent to discharge, in addition to the duties they discharge at present, all the duties that are performed by collectors of Inland Revenue and distributors of stamps?—They would, of course, have to employ a sufficient number of clerks to ensure the proper performance of their duties.

2245. Mr. *C. Turner.*] Supposing the amalgamation to take place, and the distribution of stamps to be given to you, and not to the Post Office, which you consider the best for the purpose, I presume you would appoint some officer to carry out the details of the department?—I consider it would be necessary to have a superior or head of the department, whose whole time would be devoted to the duties of his office; and a competent person, no doubt, would have to be selected for the purpose.

2246. And you do not apprehend that there would be any difficulty in finding a person so competent to perform all the duties to which Sir William Hayter in his question has referred?—I think not.

2247. Although there would be some additional salary required, that addition would not, in your judgment, be equal to the sum now paid to the stamp distributor?—No; I should say that there would be a very large saving, at the same time compensating fairly the individual who would have to perform the duties.

2248. Taking the salaries at present paid to the officers of Customs, supposing them to have the distribution of stamps, and the salaries at present paid to distributors of stamps, do you think that if the two were put under one head it would eventuate in a considerable saving?—It must; the whole of the present expense could not be saved, but a very large portion of it would be saved.

2249. You do not contemplate saving the whole expense?—No.

2250. But you consider that a portion of it would be saved?—Yes.

2251. Am I correct in supposing you to be of opinion that if the Boards of Customs and Inland Revenue were abolished as separate Boards, and if a new Board were formed to undertake the duties which are now discharged by both those Boards, there would be no insuperable difficulty in such new Board being so organized as to be able to perform with efficiency the duties which are now discharged by the Board of Customs and the Board of Inland Revenue?—That is my opinion, and I may say that the more I have studied and considered the question of the amalgamation of the revenue departments, the more satisfied I am that it can be accomplished, and that the time has arrived for doing so in the estimation of every mercantile man who has to deal with the two departments. The duties of both departments have been, as I have before said, very greatly simplified, as is proved by the fact that not many years since the tariffs of the Customs and Excise collectively contained, I think, a list of not less than 441 articles liable to the payment of duty, whereas now the number is reduced either to 32 or 33 heads, or less than that, which is one head for every 13 that formerly existed. I may further tell the Committee that in 1822, or thereabouts, there were in Great Britain and Ireland no less than 67 Commissioners to carry out the duties of the different revenue departments; the Customs had 31, the Excise had 20, the Stamps had 11, and the Tax Office had five, making up the 67.

2252. Sir *H. Willoughby.*] Of what period are you speaking?—1822 or 1824; I know it was so in 1822, and I think an alteration was first made about 1824; but I am not quite sure about that. There are now only 11 Commissioners; and I am quite sure that if a question similar to this had been raised at that time, there would have been great opposition offered to a proposal to reduce the number of Commissioners from 67 to 11. Consolidation, I am satisfied, would unquestionably largely reduce the expenses of the country; it would facilitate and simplify the business of the public departments; and it would be considered as a great boon by the mercantile community. Amalgamation, judiciously managed, would cause, I think, no injury to the departments, but the reverse; for it would enable the Government to improve the condition of many of those officers who now complain (and I respectfully think with reason) that they are underpaid. As regards carrying the idea of amalgamation into effect, the only condition required, as far as my humble opinion goes, is that the Government should determine to do it; and if they did, I have no doubt that the work would be very soon accomplished; though it would naturally be the work of some years to bring it down to the lowest point of expense. That is my candid opinion. I have no object to serve, and I have no other interest in this question than a desire, to tell the Committee, to the best of my ability what I know to be the feeling of the mercantile community, and that is, if possible, to have these departments amalgamated. I know it may be inferred that I have come here for the purpose of supporting the

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views of the Chairman of this Committee. The fact is, that the Chairman asked me to come before the Committee and give my evidence. I told him that I wished not to do so; he asked me again, some months afterwards, and said that he should summon me as a witness. My answer then was, that if he would furnish me with some points upon which he wished for information, I would supply him with it, to the best of my ability. That is why I have appeared here. It has been rather a painful position for me to be placed in; but I have told the Committee the truth, and nothing but the truth, so far as I am able.

2253. Mr. *C. Turner.*] Without asking you to go into details as to the mode of carrying out the proposed consolidation of the two departments, am I correct in assuming that over the Customs and Inland Revenue you would, as part of your plan, place efficient officers to superintend and see to the proper working of each department?—I should; and that is, in fact, done now.

2254. Do you apprehend that there would be more difficulty in doing that, as regards the Customs and Inland Revenue, supposing them to be placed under one Board, than you now find in the case of the different departments of the Customs alone?—None whatever.

2255. Are you of opinion that the centralization and management of the Customs and Inland Revenue under one Board would result eventually in increased economy and efficiency in the working of those departments, and so make the service an increased convenience and satisfaction to the mercantile and manufacturing community, and to the public in general?—I am satisfied that it would.

2256. Sir *Stafford Northcote.*] You said just now that, in your opinion, the officers in your department are fully employed; do I understand you to mean, by the expression "fully employed," that you consider there are not too many officers to do the work that has to be done, and that it would be impossible to reduce the number at present employed without some sacrifice of efficiency?—Quite so.

2257. But I do not understand you to mean that each officer in his particular position is so fully employed that he could not undertake additional duties of a character analogous to his own?—Quite so; and I will explain it thus; we have some hundreds of miles of quays, but there are between five and six miles in a straight line; the officers, of course, have to be positioned according to the requirements of the public, and they must be kept there whether their time is fully employed or not; but it would be perfectly competent for them to take in so many more casks of whisky, or to deliver so many more casks, or to take so many more samples, than they do at present.

2258. Would it be possible to do that without increasing their hours of service in the day?—Yes; the hours of service in the Customs are now longer than they are in the Inland Revenue; the Inland Revenue closes at three o'clock, and, I think, the warehouses close at four o'clock, whereas ours do not close till five.

2259. I understood you to say, when you were last examined, that in your opinion, if you were charged to do it, you could manage the consolidation of the two departments at Liverpool, but that you should be sorry to make the attempt, or that you would rather not have to do it; why would you rather not have to do it?—I said I should be willing to become responsible, and to undertake the consolidation of the two departments, as far as Liverpool is concerned; of course, if I were to study my own ease and comfort, I would not undertake a task which would necessarily involve a great deal of care as well as anxiety, and which would be productive of increased labour for a time at any rate; the amalgamation could not take place without largely increasing the labour to somebody for a very considerable time.

2260. I want to get from you some explanation as to the mode in which it would increase your labour; do you mean that making personal arrangements would be a laborious and disagreeable task?—It would.

2261. But do you consider that in addition to that it would involve your discharging a great number of duties beyond what you have to do at present in the way of superintendence?—No; the supervision would be extended, but the number of duties that I should have to perform, supposing an amalgamation took place, would be but little felt; it is a matter of administrative power, rather than of a clerical nature.

2262. But at present your position is that of chief administrator in your district of the Customs at Liverpool, is it not?—It is.

2263. And supposing the whole of the Inland Revenue were amalgamated with the Customs in that district, you would become the chief administrator of the whole of the Revenue collection for that district except the Post Office?—Yes.

2264. Would not that add very materially to the amount of labour that you would have to perform, the amount of details you would have to master, and the amount of responsibility that would be thrown upon you?—There would be increased responsibility, no doubt; the mastering of the details would be a very easy affair; but it would be necessary to have persons put over the department to see that they were carried out.

2265. Although you say that the mastery of the details would be a very easy matter, you do not consider that the mastery of the details of the Customs would be so very easy, do you?—We consider that the one embraces the whole imports that come into the United Kingdom, and the whole of the exports that go out, while the other is confined to two articles alone, namely, malt and whisky; whisky is only distilled in a very few places throughout the kingdom, and malt is not made in very many districts; it is made in Hertford, in Norfolk, in Suffolk, and in the neighbourhood of Bristol; in Lancashire very little malt is made, and very little whisky; I believe that throughout Lancashire there is only one distillery.

2266. Speaking with reference to Liverpool alone, you think you would not have much to do in addition to your other duties, because what would be brought in would be merely the examination of spirits, and the supervision of distilleries, in respect of which you would have the assistance of competent subordinate officers; and you think you could easily make yourself so far master of that as to be able to superintend the whole?—I do; because it would be carried out at the commencement by the persons who are now employed.

2267. But supposing that in addition to that you had to superintend matters connected with the

the taxes, the succession duties, the legacy duties, the insurance duties, and to consider questions relating to the income tax, do you think you would be able to undertake business of that sort, in addition to what you at present do?—As I said before, all that could be done; you would have principals to superintend each department; but I have always been of opinion that the Post Office would be the best department for that particular work, especially as they have a large portion of it at present.

2268. You are speaking now of the distribution of stamps, whereas I am referring to the taxes; supposing the duty were imposed upon you of assisting your superiors in London in the settlement of questions affecting the assessed taxes, the income tax, the legacy and succession duty, and other matters of that sort; do you think you could easily or possibly make yourself master of all that, and undertake it in addition to the work which you now have to do?—There is no doubt, in my opinion, that the whole of that work might with advantage be transferred to the Customs; and I think it might be carried on there as effectually and satisfactorily as it is at the present moment; but it would require additional hands to do it, and competent hands also.

2269. I am not speaking now of competent hands to do it, but of a competent head to superintend it?—I think it might easily be done; I do not think there would be any difficulty in it.

2270. What are the sort of questions that come before you for decision now from day to day?—The questions that come before me are very varied; for instance, we will take the imports: a man will come to know what he can do, what he may do, when he may discharge, how long he is to discharge, how he is to get over the importation of goods in illegal packages, and how difficulties of different kinds are to be removed; questions which, although they are not difficult, are still numerous.

2271. But they are questions, to a certain extent, arising upon the construction of the Customs law, are they not?—Not very much upon the construction of the Customs law; that law has now been so simplified that there is very little difficulty in carrying it out.

2272. Do you suppose that a man of general intelligence and education, but not familiar with the details of the Customs law, coming for the first time into your position, would find it easy and simple to administer it?—It took me 40 years to learn it, or nearly so.

2273. And it is now to you simple and easy?—And so it will be to others who succeed me; as I am pushed off the stage others will follow me, who will be, no doubt, equally competent to carry out the same duties.

2274. But supposing the duty were imposed upon you of construing other branches of the law to which you had not been trained, and with which you were not familiar, such as the law relating to succession duty, the income tax, and so forth, do you think you could undertake to construe those laws as you construe the law relating to the Customs?—The collector of Inland Revenue does not determine those questions.

2275. It is necessary, is it not, that there should be not only competent hands throughout the country for the collection of the Revenue, but that there should be a competent head or heads for the administration of the whole system?—I think there would be no difficulty in that.

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2276. Then I want to know how you would propose that the head department in London should be constituted. Is it your opinion that a single department in London could effectively deal with all those questions that would be brought up from all parts of the country, affecting not only questions of Customs law but questions of Excise law, questions of the law relating to stamps, questions of the law relating to taxes, especially the income tax, the succession duty, and such taxes as those; or do you think it would be possible for any one man in London efficiently to control the whole of them?—I think not; I should say it would be much more desirable that it should be controlled by a Board; those departments are now undertaken by different members of the Inland Revenue Board, I think, at Somerset House; there certain people are attached to each department who work it out, and, of course, if the new Board had to be formed, it would be formed out of the materials which now exist, and it would consist of competent persons to carry out the business as a whole.

2277. Is it your experience of the working of the Board of Customs that there are certain members who take to one department, and others who take to another, and that there is no community of knowledge among them; or is not this rather the case, that the Board of Customs is composed of men who are acquainted with the whole of the Customs system, and that the Chairman especially is responsible?—Quite so; that is the exact case.

2278. Is it within your knowledge that the same is the case with regard to the Board of Inland Revenue, and that although they administer very different kinds of laws, yet that the Chairman, at all events, has to make himself generally acquainted with the whole body of laws which they have to administer?—No doubt; and as I remarked the other day, you have a new Chairman of the Board, who must have some of these details to acquire; and if you can put one man there now who can go to the Board and take the command of it, as it were, at the commencement, you might form any Board you like in the same way.

2279. Do you think, because a man can administer three departments that he can therefore necessarily administer four?—I think so; I think it would be perfectly competent for one Board to manage the business of two; there would be an increase in the number of members of the Board at first, and time would be required to make them all masters of what they had to do.

2280. You say there are now 11 Commissioners in the two departments. Do you suppose that if you had one united department, the business could be carried on with a less number than 11?—I am sure it could.

2281. Supposing you were to take the Board of Inland Revenue as it now stands, and that you were going to add to it for the purpose of administering the Customs, how many Commissioners do you think should be added to represent the Customs?—I think you would have to add quite as many as you now possess, if you transferred the duties in that way. My consideration has rather been the other way, because the experience of the Commissioners of Customs with reference to the commerce of the country must

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be very different from that of the Commissioners of Inland Revenue.

2282. The Customs administer one department, which, though very extensive, is yet upon the whole homogeneous; but the Board of Inland Revenue administer several departments which are not homogeneous; do you think it is easier to manage a department which comprises such various and heterogeneous branches as those comprised under the Inland Revenue than to manage the Customs?—I think that the Inland Revenue, as a whole, must rest rather with the Inland Revenue Commissioners than with the Commissioners of Customs, who would be upon that Board; because all these questions regarding stamps, and so on, are legal questions passing through the hands of the legal department, and the Board is merely governed by what their law officers decide and recommend them to do; probably more of the Inland Revenue business depends on subordinates, that is to say, on persons under the Board, than is the case in the Customs.

2283. Do you not consider that a very important part of the functions of such a Board as the Board of Inland Revenue is to advise the Government in cases where the law requires amendment or alteration?—Yes; but the duties of the one are by no means so extensive as those of the other. In the case of the Excise the whole thing consists in two articles and licenses.

2284. Will you name the two articles?—Malt and spirits.

2285. You do not count the legacy duties and the succession duties?—That I think is more legal in its administration.

2286. What I want to know is, whether, as that forms a very important part of the business of the Board of Inland Revenue, you are of opinion that it could all be put under the administration of the Board of Customs?—The Board of Customs, I should say, would be so constituted as to meet the requirements of the public service in that respect.

2287. Then it is not fair to speak of the Inland Revenue department as having to deal only with two articles, namely, malt and spirits, when it appears that it has also to do with a large number of other branches of the law of a wholly different character?—That has always been worked, as far as I know, at Somerset House; and it has been a thing which has been worked by the legal department of the Inland Revenue.

2288. Do you mean to say you suppose that the Commissioners of Inland Revenue do not themselves enter into the different questions which from time to time arise upon the succession duty, for instance, or on the income tax; and that they do not form their own opinions and advise the collector of Customs for the time being upon the subject?—They do; but they are first advised by their own solicitor; they would not take upon themselves to determine any legal question of that kind without having a solicitor's opinion and his direction upon it.

2289. Would the amalgamation which you recommend lead to this: that you would trust the solicitor of the department with the responsibility of advising the Government on the law relating to all those important branches of taxation to which I have referred?—I should, subject to the control of competent Commissioners, to deal with the department of which he is the head.

2290. What do you mean by the control of competent Commissioners?—Supposing I had to construct a Board, my first consideration would be to select competent parties to carry out the whole of the duties devolving upon them, as they are now carried out; that appears to me to be an easy matter. Of course the Inland Revenue Board, supposing you gave its duties to the Customs, would not be entirely abolished; those who would be most competent to form members of the new Board would be, I should say, persons conversant with the particular duties. That is my opinion.

2291. Supposing the Government were inquiring into such a question as this, which has been frequently under consideration, whether it was expedient to take the whole assessment and collection of income tax out of the hands of local Commissioners and put it into the hands of the central Government, that would be a question on which they would consult the Board of Inland Revenue, would they not?—I think that would be a question upon which the Government would be consulted; and it is a question which has been long agitated, but never settled.

2292. I am not asking you as to the merits of the question itself; I am only putting as an instance a kind of question that might well arise, and on which the Government might have to come to a decision; and I ask you whether, if the Government found it necessary to consider that question, they would not ask the opinion of the Board of Inland Revenue upon the subject?—Of course the Board of Inland Revenue would be the parties to carry out the directions of the Treasury, whatever they might be.

2293. But before carrying them out, would it not be necessary for them to give their opinion, and to point out the practical difficulties or advantages there might be in such a change?—In reporting to the Treasury, they would give their opinion as to the mode in which the change would be worked out; that is the province of all Boards; they would have nothing more to do than that.

2294. Do you think that a Board which had its attention fixed on the Customs business as well as upon its own business would be as well able to advise the Government upon such a question as that, as a Board which had less variety and multiplicity of occupations?—I am of opinion that it would, certainly; I do not see any difficulty in regard to it; I confess that to me it appears to be one of the easiest things conceivable to be carried out; the tax collectors are appointed by the local authorities; we know that they are men of very humble pretensions as to education and position; and they perform their duties apparently to the satisfaction of the Government, though they sometimes disappear, and the parishes have to pay again; I do not see the slightest difficulty in the world in putting a new man at the head of the department, and in his becoming in a week competent to deal with his duties.

2295. With regard to the effect that the proposed amalgamation might have upon the position and circumstances of inferior officers, I understood you to say just now that you thought it might lead to an improvement in their position; will you have the goodness to explain rather more fully how that would be?—Of course if there were

were a transfer of the Inland Revenue business to the Customs, the collectors of Inland Revenue would be only partly transferred, because the inland portion of their duty would have to be carried out as it is carried out now. I will take Chester, for instance, which is near to me. The collector at Chester can do his duty as collector of Customs, and could at the same time do a great deal more if he had it to do; of course he would have some increase of pay for doing that additional work, but that increase of pay would not be equivalent to the expense that would otherwise be incurred.

2296. With respect to the prospects that would be held out to junior officers in the service, at present a man who enters the Inland Revenue department as an expectant has the prospect of rising to a good position and a good salary, I suppose, as collector; do you imagine that if you amalgamated the departments those prospects would still be held out to persons entering that part of the amalgamated services which related to the collection of Excise duties, for instance?—I am quite sure it would be a benefit to the officers of the Excise department if they were transferred to the Customs as regards their prospective advantages, the Customs officers being better paid than the officers of the Inland Revenue.

2297. Do you say that the Customs officers are better paid than the officers of the Inland Revenue?—There is no doubt they are.

2298. Does that apply to the inferior officers of the Customs?—Possibly not until you get beyond 100*l.* or 150*l.*, when they get beyond that, their prospects are very small. From 100*l.* to 200*l.* possibly the Inland Revenue may be the best, but beyond that the salaries are inferior.

2299. Is it not one ground of complaint on the part of inferior officers of the Customs that they are less well paid than officers holding corresponding positions in the Inland Revenue?—I think not; there may be some complaints of that kind from clerks in London, but certainly not anywhere else.

2300. I understood you to say you thought that the hands, as distinguished from the heads, ought to be trained to the particular work they would have to do; for instance, that gaugers should be trained to the work of gauging and so forth; but do you think that for men who entered the service of the Excise as subordinate officers there would be the same prospect of promotion to the higher branches of the service that there is at present?—Certainly, and better; and that I know is the opinion of the department itself.

2301. Do you consider that a man would be fit to be appointed a collector of Customs who had not previously passed through the inferior stages of Customs work?—Yes; it is not necessary that he should go through the inferior stages now, because a clerk would and does become competent; it is from among the clerks generally that the collectors are appointed, or at all events they are in many instances; that was not the case formerly.

2302. When I speak of his having passed through inferior stages, I mean that he should have been employed as a junior in some branch of the Customs service?—No doubt; or he would not be competent to perform the duties required of him.

2303. I understand you to say that a collector of Excise would not be fit, in your opinion, to take your place at present?—Certainly not.

2304. From the want of that special training which you have had. But a collector of Excise is a man who probably entered the service of the Excise as an expectant or as a junior, is he not?—Yes.

2305. Then does it not come to this; that a young man entering the service of the Excise at present as an expectant, may hope to rise to the high position of a collector?—They do rise; the best men are taken.

2306. But that if there were an amalgamation of the departments of Customs and Excise, a man entering as an expectant and passing through the other branches, having been a ride officer and so forth, would not be likely to be competent to rise to the position of collector in the amalgamated service?—I think he would, because there must be a very large number of collectors retained for the future, such as the Inland Revenue now have. You could only apply it to the Customs as far as the amalgamation went, where there are ports; that would include of course a very large proportion of the country.

2307. Do you think that you could materially diminish the number of hands that would be employed throughout the country, such as landing waiters of Customs, division officers of Excise, ride officers and inferior officers in both departments, if there were an amalgamation?—I think that amalgamation would enable the Government to reduce the number of officers very considerably.

2308. Would it also enable them to diminish the number of collectors and superior officers?—Yes.

2309. Do you think, as regards economy, that amalgamation would tell most in the case of inferior, or in the case of superior officers?—The largest saving would be among the superior officers, no doubt.

2310. Would not the effect of that be to diminish the prospects of the inferior officers as a body?—If it were made one service, there would eventually be a fusion of the officers; one officer would not then be kept all his life to do Excise duties, and another all his life to do Customs duties; they would be transferred from position to position according to their fitness, and the whole service would then become open to the men who entered it.

2311. You think that a man who had been five or six years in the Excise, might go for five or six years into the Customs department?—No, our officers now go through different grades of duties; for instance, there are officers with us who have to be changed from position to position, in order to acquire further knowledge of the duties they have to perform, and it would be so with them.

2312. Mr. *Hankey.*] If the change which you suggest, and which you consider advisable were made, I presume you would do away with the names of Customs, Excise, and Inland Revenue, and consider the Board or the Department as one general Revenue Department?—Quite so.

2313. And you think that by such an arrangement the total number of officers now in the two departments would, after a certain lapse of time, be materially diminished?—No doubt.

2314. Not to the extent of the maximum of either

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either one, but something between the two?—Quite so.

2315. And you think that the general business could be more advantageously managed for the benefit of the mercantile community, by that arrangement?—Quite so.

2316. And with equal security to the revenue?—Exactly so.

2317. You have never, I presume, made any sort of calculation as to what saving, or what per-centage of saving, might be thereby effected?—It would be impossible for anybody to do that, or even to give an approximation to what the savings might be, because it would take some years to work it out.

2318. But you think there would be a material diminution of the total expense that is now incurred by the two departments?—I have no doubt that there would be a very large diminution.

2319. Mr. *Hennessy.*] What has been the effect of the Amalgamated Consolidation List of 1860 upon the officials in the service?—There is no doubt that the last amalgamation on the reduction of the duties has been damaging to the prospects of the officials.

2320. Is it not the fact, that in some instances, it reduced salaried officers to the position of day-pay officers?—It did not reduce the pay of any officer during service, although he was in many cases in a lower position than he had occupied previously, and his prospects of promotion were very much curtailed.

2321. Did you ever employ, before 1860, any lockers or weighers, as acting landing waiters?—Yes, frequently.

2322. That was before 1860?—Yes.

2323. When lockers and weighers were so employed, did they receive any extra allowance?—No; but in very many instances they succeeded eventually to situations on the establishment upon the recommendation of the Commissioners of Customs. They were subject to an examination by a surveyor general, and were afterwards appointed landing waiters; but the office of landing waiter in some sense has been abolished, and the duties have now been thrown upon officers of an inferior class in point of pay, the effect of which has certainly been to damage the prospects of the officers very materially; but the great object, as we always understood (for I had to do with the changes that were made at that time also, as far as Liverpool was concerned), was to have the work performed by an inferior class of officers, at a less cost to the country than that at which it had been previously performed.

2324. In addition to damaging the prospects of these officers, is it not your opinion that that change will render it extremely difficult to fill the principal offices of the department with men suited to them?—I think so; I stated that in the evidence I gave the other day. I think there will be found to be great difficulty in getting heads of departments from among the others after a while.

2325. Mr. *W. E. Forster.*] Supposing the Inland Revenue and the Customs departments were amalgamated, would you advise that one officer should be head over the consolidated department in Liverpool?—I should say so.

2326. You do not imagine that it would be beyond the power of one officer to undertake the whole duties?—It would not.

2327. You are aware, I suppose, that the head of the Inland Revenue Department in any large district has a great deal of business in connexion with the income tax, in advising the Commissioners with regard to surcharges?—No; I think that that is done very much by the surveyors; I believe the surveyors are the parties who more particularly advise as to that.

2328. You do not imagine that the head of the Inland Revenue Department has a supervision over the acts of the surveyors with regard to those surcharges?—No; because all he has to do is to take the account that is rendered, to receive the payment, and transmit the money to London.

2329. Therefore, when you stated just now that one officer could undertake the duty, your idea was that that very important matter, the guidance of the local Commissioners with regard to surcharges on Income Tax, would not, to any great extent, fall upon the head of the Consolidated Department?—If it did fall upon him I do not think there would be any difficulty in his giving them all the information that could be within the reach of any individual with reference to the incomes and returns of other people.

2330. Even if it implied that he should feel it his duty to make himself acquainted with the position of the different firms, as to which there was a question?—I think that that is very rarely resorted to; and he does not do that himself; he sends other people to do it.

2331. I understood you to say, that in your opinion the proposed amalgamation could be effected without any loss of efficiency, and at the same time with economy, as well as, upon the whole, with great satisfaction to the officers employed; and I also understood you to say, that it would give great satisfaction to the mercantile community. Am I right in understanding you to mean that it would give satisfaction to the mercantile community not merely as taxpayers, by reason of their paying less taxes in consequence of the expenses being less, but on other grounds; and that on commercial grounds the amalgamation is desired by the mercantile community?—I mean on commercial grounds alone. In the first place, they would have to deal with one department instead of two; in many of their present transactions they have to deal with two departments; that is one of their grievances.

2332. You say that in many transactions they have to deal with two departments. To what transactions do you refer?—The greatest difficulty that I have known is with reference to the transfer of spirits from one department to the other, in paying the duty, and getting the spirits cleared; that is done in two departments.

2333. That is a remark which would apply to all importers and traders in spirits, is it not?—Yes. Then, in the case of the exportation of beer, and the drawback upon it, the proceeding, if the departments were consolidated, would be much simplified, because they would only have to deal with one department.

2334. You think that the forms required to carry out the object of obtaining revenue might be considerably simplified if the whole business were done in one department?—Yes.

2335. Have you considered in what way that object might be accomplished?—I will assume the case of a quantity of beer exported from Liverpool; the exporter of the beer has to give notice to the Excise that he intends to have that beer exported, with a view eventually of receiving

ing a drawback upon it. That beer may come from Burton-upon-Trent. He goes alongside the vessel in the dock where it may be. He has to find an officer of Inland Revenue, who has to go down and draw samples, to ascertain the specific gravity of the beer before anything can be done. When that is done, a document, such as that which I now produce, is sent to the Customs; the Customs have to send it to the searcher, and the searcher has to ship the beer; and upon his certificate the drawback for the beer is paid by the Inland Revenue, they having the guarantee of the officer of Customs that the business has been transacted, and he being responsible for it.

2336. What would be the course if he had to deal with the amalgamated Board?—In that case he would only have to go down to the station where he would find an officer, and he would say, "I want to ship this beer," and the officer would say, "Very well, then, I will take the samples," which he would do, and then the beer would be put on board, and the whole thing would be done with.

2337. Then, if I understand you correctly, your remark about amalgamation being desired by the commercial community implies this, that all those who have to deal with the Inland Revenue would prefer having the two departments joined together, in order, in the first place, that they should only have to deal with one department, and, in the second place, in the expectation that the forms would be simplified?—Yes, quite so.

2338. Is there any other ground upon which they would desire it?—I think that must be their main ground; and I think the evidence before the Committee has all tended in that direction, so far as I have heard it.

2339. I suppose you would consider that the abolition of the paper duty, and of the soap duty, has rendered amalgamation much easier than it would have been before?—The soap duty, the salt duty, and the paper duty have all been taken off, and the whole thing has been simplified, step by step, until there are now only two articles, malt and spirits, left.

2340. Sir *H. Willoughby.*] I understand you to say that in your opinion the possibility of amalgamation is very much assisted by the reduction that has taken place in the various duties?—Certainly; simplified.

2341. Putting aside for the moment the stamps and taxes, do you say that, as to the Customs and Excise, there would not be, in your opinion, the slightest difficulty in amalgamating the Customs and Inland Revenue?—Not the slightest, I think; nothing could be easier than amalgamating the Customs and Excise as far as malt and whisky are concerned; and those are the only two things left, with the exception of licenses, with which that department has to do, leaving out the stamp question.

2342. Then, without asking you too many questions upon that point, you would, without hesitation, say that nothing would be more practicable than to combine the two departments of Customs and Excise?—That is my opinion, and I am quite sure that it would give general satisfaction to everybody who has to deal with either the one department or the other.

2343. Would the amalgamation of those two departments be the boon to the mercantile community, of which you have spoken in your evidence?—I think it would, and I consider that the tenor of everybody's evidence has been to the same effect.

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2344. In that view you steer entirely clear of the question as regards stamps and taxes; if there are any difficulties in the way of an amalgamation of all the departments, you do not in the answers you have given to me mix up those branches, stamps and taxes?—I do not.

2345. But you in your evidence go further, and say you do not think there would be much difficulty in amalgamating the whole?—I have no doubt that the whole could be amalgamated, and that the whole might be put under one general Board, so that there should be one revenue Board to look to for all sources of income except the Post-office.

2346. Do you think that any one gentleman who might be placed at the head of the Board could grasp the whole of those matters?—Yes, I think so; but, of course, I contemplate that he would be assisted by other Commissioners just as the Commissioners are assisted at present.

2347. Have you considered all the duties of these various functionaries so as to be able to express a confident opinion that all the different sorts of knowledge necessary could be comprehended by one man?—I should think so; I do not see that that is a difficult thing at all to master.

2348. You think that the same head of the department could master any difficulty that might arise as to the Customs and Excise, and also as to the stamps and complicated questions of taxes; for instance, such questions as arise in relation to legacy and succession duties?—He could, aided by competent solicitors, there being such persons always dealing with questions of that kind.

2349. Do you consider it probable that such a gentleman would be able to advise the executive on all the various points that would come under the range of his office with respect to these various branches, so as to speak with that authority which would enable the executive to take steps either as to the amendment of the law, or the introduction of changes in the law?—I am quite confident that the present chairman of the Board of Customs would be perfectly competent to undertake and carry it out.

2350. I understand you to suppose that there would be, on the General Board which you are about to compose, able men versed in all the duties of the departments?—Yes; at present the thing is worked by a certain number of individuals; you would have to re-classify those individuals, and to form a Board from the present Commissioners, and by means of that Board you would be able to obtain such an amount of information upon all questions bearing upon the duties they have to perform, as would enable them to carry on the departments as they are carried on now, that is my opinion. When we come to compare this with many other things, such as the Government of India and various other matters, where it is all left to one individual, I think it will at once be seen that there are many questions of much larger importance than the question as to the amalgamation of these two Revenue Departments.

2351. With respect to questions of law, whether arising under the succession duty, the legacy duty, or income-tax, your view is that the aid of a practised

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a practised solicitor is absolutely necessary for the determination of such questions, and that any Board must go to them for information upon such points?—I think so. I think you would get no Board that would act without taking a legal opinion upon such questions: our own Board, whenever a question of law arises, goes to the solicitor, who becomes responsible, and the Board act upon his recommendation, and they give their direction, whatever it may be, according to his suggestion.

2352. I observe, that in answer to question No. 2204, you say, "There was a time when it was supposed that the port of Liverpool could not go on without one inspector general, one comptroller, two comptrollers of accounts, three inspectors of the river, and two receivers of wreck. Can you state how many years ago that was?—I should say up to about three years ago last October.

2353. Were all those officers in existence three years ago?—Not all; but six years ago would cover the whole.

2354. You then go on to state, in answer to the next question, that there were two receivers of wreck, who returned incomes to the amount of 2,500 *l.* a year; and you say that those duties are now performed for 70 *l.*, is that so?—They are; I am sorry to say that 70 *l.* is the allowance; I may state that the alterations that have been made have eventuated in a saving of 11,653 *l.* a year; consolidation in that case certainly produced the result I now mention.

2355. You say that that is a fair instance of the results of a consolidation which has been carried out within your time?—Yes.

2356. At that period was there great objection expressed to that change; and was it said that the business of the port could not be conducted if those changes were carried into effect?—The only thing at that time was to satisfy the Board of Customs that the business could be carried on without the assistance of those several principals, whose offices have been abolished; the Board of Trade did not wait for that; they dismissed their officers at once, and of course I had to perform the duty.

2357. I think in your evidence you say that, as collector of Customs, you have power to commute fines to a considerable extent?—No, I have no power to commute fines; fines are inflicted by the Board; the Board very frequently, on further inquiry and further consideration, reduce fines, but it is no part of my province to reduce them.

2358. And are you allowed no discretion?—Only in this way. There are fixed fines for certain quantities of tobacco and spirits, and so on, brought by passengers and others; and there are fixed fines for goods that are subject to irregularities in the course of their transit or exportation. The Board, in order to facilitate the business of the public, laid down a scale of fines according to values and according to circumstances, and those fines I inflict; but they are virtually the fines of the Board, and not fines inflicted by me.

2359. Are we to understand, that in no case do you reduce a fine of your own power?—In no case do I reduce fines.

2360. You have stated, in answer to a question put to you by Sir William Hayter, that where a penalty of 20 *l.*, has been incurred, as far as the law is concerned, the fine has been reduced to 5 *s.* or 10 *s.* Has that been done by order of the Board?—Always.

2361. That is, that a fine which stands on the statute book as a fine of 20 *l.*, has been commuted to a fine of 5 *s.*?—From 5 *s.* to 10 *s.*, and it has gone up to 1 *l.*

2362. Mr. *W. E. Forster.*] The maximum fine you mean is 20 *l.*?—Yes; and the Board may reduce it to any extent it pleases. The infliction of the fine is with a view to obtain certain returns for statistical purposes; the object of the Board really is not to fine, for I assure you there is the greatest possible consideration extended to delinquents in those cases; the real object is to get a return for statistical purposes.

2363. Does not that point to a fault in the statutes which impose such heavy fines that are not to be enforced?—I was in the service when there were no fines less than 100 *l.*, 200 *l.*, and 300 *l.*; in fact, they were so heavy that they defeated themselves. I believe that there has been one instance of a fine of 10 *l.*, but that is the only one I can remember, and I am sure it is the only one that has been inflicted.

2364. Is it a fair thing to a trader to put on the statute-book fines of an enormous amount, which which are never, in fact, imposed?—Of course, it is for the Government and the law to deal with that. There is a discretionary power vested in the Commissioners, and certainly they invariably exercise it in the most considerate and kind way.

2365. Does the statute give the Commissioners power to reduce a fine of 20 *l.* to a fine of 5 *s.*?—Yes; it gives them full power to reduce it as much as they please, or to remit it altogether.

2366. Do you not consider it an inconvenience to traders that there should be these enormous fines on the Statute Book when they are never enforced?—They are, in a great measure, dead letters, but the small fines to which I have alluded will cease to exist on the 1st of July; they are fines which are inflicted for the non-performance of the obligation resting on shippers of goods to return to the Customs a bill of lading having a 1 *s.* 6 *d.* stamp upon it, and it is with a view of getting that return that the fines are inflicted.

2367. In answer to a question which was put to you the other day, as to whether or not you pay in the net revenue, you said, "Virtually the net revenue, and yet virtually the gross revenue, inasmuch as I need not say that Parliament votes all these things, item by item, and they are paid out of these votes which are sanctioned," will you have the goodness to explain what you meant by that?—It may, perhaps, appear paradoxical. The revenue, of course, is not paid in, that is, the whole of the revenue received; and I am respectfully of opinion that if it were it would be productive of very great inconvenience to the public department; but to me a receipt for money is one and the same thing as a voucher for money. There is nothing paid unless it is first voted by Parliament. No payment is ever made without authority; and that authority is never given except with reference to the votes, item by item.

2368. But the principle of the law is, that the gross revenue should be paid in?—That is the letter of the law.

2369. Do you pay in as revenue your vouchers to the Exchequer?—No, not to the Exchequer; the vouchers go to the Audit Office; they go through the hands of the Comptroller General in London, who

who sees that the payment is made in accordance with the authority given, and the Audit Office takes care that no payment is made save that which is voted.

2370. *Chairman.*] In answer to a question put to you by Sir Henry Willoughby just now, you stated that a considerable saving had been effected by the amalgamation of certain offices, did you not?—Yes.

2371. Have you entered into any calculation as to the saving which has been effected by the abolition of forms which you recommended in Liverpool?—Not as to the cost; but as a proof that in Liverpool the thing has been appreciated, I may state that I had to transmit a letter of thanks from the Chamber of Commerce, in Liverpool, to the Commissioners of Customs for having carried out and sanctioned a large reduction in the number of forms used in the department.

2372. You have not entered into any calculation as to the amount of the saving that has been effected?—No.

2373. Mr. *Cardwell.*] In the answers you gave to some recent questions which were put to you, you drew a distinction between uniting the Excise with the Customs, and uniting the other branches of Inland Revenue with the Customs; and you said that it would be more easy to unite the Excise and Customs, than to unite the whole of the Inland Revenue with the Customs, did you not?—I did.

2374. The difficulties which might arise in regard to the income-tax and the legacy and succession duties, and with regard to all questions connected with those branches of the Inland Revenue being set aside, fusion of the Excise and Customs would be comparatively easy, in your opinion?—Yes.

2375. You give your opinion on the fusion of the Excise with the Customs more confidently than you do with regard to the fusion of the whole Inland Revenue with the Customs?—I do, because the portion that is now referred to by you is extremely simple, and is, in fact, nothing more than a description of duty that we are at present performing.

2376. By limiting yourself to the question of fusing the Excise with the Customs, you get rid of a good many of the difficulties that have been pressed upon you by questions which had reference to stamps and taxes?—I do.

2377. The Customs business of course is confined to the seaboard?—It is.

2378. The Inland Revenue extends over all the inland parts of the country as well as the parts situated on the seaboard?—It does.

2379. It would be necessary therefore to have Inland Revenue officers in all those inland places for stamps and taxes if they remained separate, would it not?—It would, and hence it was that I mentioned the Post Office as being the proper place in my opinion for the distribution of stamps.

2380. If that latter alternative were adopted, and the stamps and taxes were still kept separate from the Customs, what economy would be effected by making the Excise over to the Customs?—There would be considerable economy even then.

2381. Take Leeds, for instance, which is an inland place, is it not much more natural that an officer of the Inland Revenue at Leeds should perform all the Revenue duties that are required to be performed there than that there should be an officer of this new Board of Customs and Excise for Leeds and also an officer for stamps and taxes?—There is no doubt that the concentration of the two departments would simplify business and make it desirable that it should be so.

2382. Is it not the case that at a purely inland place there is only one officer of Inland Revenue who takes Excise, stamps, taxes, and other duties?—He does at present; there is a Customs officer at Leeds now.

2383. But, speaking generally with regard to any inland place, there is now one officer of Inland Revenue, who discharges the whole of the duties for the Excise, stamps, and taxes, is there not?—Yes.

2384. And there the public is put to no expense in regard to the Board of Customs?—Quite so.

2385. Supposing this other division were made by which the Customs and Excise were fused, and the stamps and taxes were left separate, would it not then be necessary at those inland places to have two officers, one to conduct the business of the Excise and the other to conduct the business of the stamps and taxes?—The stamps and taxes, if separated, must of course go to some other hands; they must either go to the Post Office or somewhere else.

2386. The latter suggestion, which you have recently made, would, at purely inland places, have the effect not of consolidation but of subdivision, would it not?—Yes.

2387. And it would increase and not diminish expense?—No, it would be just as it now is.

2388. If you took away the Excise from the present officers of Inland Revenue, and gave it to a new Board, which is also to be a Customs Board, that new Board would require an officer in that inland place for the duties of the Excise, would it not?—They would retain the officer they had there already, I should say.

2389. Would not that be the contrary of consolidation; would it not be substituting two departments for one?—It need not be so.

2390. It would be so, would it not, if you separated the Excise from the Inland Revenue, and added it to the Customs?—No, because it would become a new Board; it would become a General Revenue Board; it would cease to be a Customs Board or an Excise Board, and would become the Board for Revenue business.

2391. Whatever it was, it would require an officer in every place where duties were to be discharged, and if that officer did not also discharge the duties of stamps and taxes there must be another officer to discharge those duties?—He does not discharge the duties of stamps and taxes now. He does the taxes but not stamps.

2392. The duties which are now discharged by one officer, namely, those of Excise and those of taxes, would, upon that plan, have to be discharged by two officers, one belonging to the new Board?—So there are two now, one for stamps and one for Inland Revenue and taxes.

2393. If there were required to be a separate one for taxes, that would be multiplication and not consolidation, would it not?—There are some places in which there would be no alteration; there must be several where there would be none, and where they would go on as they do now.

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2394. Would it not come to this, that you would separate the Excise from those who now control it, and give it to new persons who have no present officers in the places where that Excise duty is discharged?—I should say, that in the formation of a Board it would be necessary and proper that some one or other of the parties to constitute that Board should be conversant with the whole duties of the department.

2395. But unless you consolidated the whole of the Inland Revenue with the Customs you would fail to attain the economy which you have in view?—Not with reference to the stamps; for instance, I remember the time when the Stamp Office was put under the Inland Revenue, and it would not be more difficult now to transfer the stamps and taxes to the Customs than it was in former days to transfer it to the Inland Revenue.

2396. Must not the new Board have officers in all places where there are Excise duties to be discharged?—The officers of Excise in inland places would remain as they now are, only they would be governed by a new head, and directed by a new Board.

2397. And no economy would result from it?—Certainly not, as far as they are concerned; but that is purely inland.

2398. However, it is the fact, that from that change no economy could result?—In certain parts of the kingdom no economy could result.

2399. At Liverpool you have a vast amount of duty to discharge in the department of Customs, have you not?—Yes.

2400. You collect a very large amount of Customs duty, and you have the control of a very large number of officers; is not that so?—Yes.

2401. Besides that, you discharge the duties of receiver of wreck?—Yes.

2402. Which you have described to the Committee as being very onerous?—They are troublesome at any rate.

2403. Detailed and minute?—Yes.

2404. You also collect the light dues?—Yes.

2405. And you likewise superintend the preparation of statistics?—No, that is done in London; it should be done at Liverpool.

2406. You superintend the collection of statistics, although the ultimate enumeration is done in London, and that adds to the trouble you have in the discharge of your other duties, does it not?—To some extent it does, but not very materially.

2407. In your capacity as collector, have you the actual receipt of the duties of the Customs?—No.

2408. The cash is received by the clerks, and is paid into the Bank by them without passing through your hands?—It does not go through my hands at all.

2409. Except that you have a general control over the working of the Long Room?—Just so.

2410. Is the correspondence of the port of Liverpool very voluminous?—Rather.

2411. Who conducts it?—It is conducted by four clerks and myself.

2412. That is an important part of your duty, is it not?—Yes.

2413. How many letters or reports do you write in the course of a year do you think?—The reports may number about 5,000.

2414. And with regard to the letters?—I do not know how many thousands.

2415. They are beyond count?—I do not know that they are beyond count; I certainly cannot tell you the number, but they are very voluminous; they are, however, nearly all common-place letters.

2416. You have told us that you have a large number of officers under you?—Yes.

2417. Is a strict supervision of those officers necessary for the despatch of business and the security of the revenue?—It is.

2418. Do you frequently visit the docks?—I occasionally visit the docks.

2419. How many warehouses and vaults are there in Liverpool for bonding goods?—I do not know; there are several hundreds.

2420. Do you also visit them?—Occasionally; it is not my duty to do so.

2421. But in the exercise of your general control you do visit them?—Yes, but not otherwise.

2422. Are you personally acquainted with each officer and clerk under you?—No, not with one half of them I should say, because they go under the heads of departments, and do not come under my notice from year's end to year's end, unless there is something wrong or some misconduct.

2423. On what does their promotion depend?—On vacancies and retirements.

2424. And on the good opinion entertained of them?—The opinion of the principal of the department under whom they serve is always taken.

2425. Do you exercise any control over the gauging department?—No, none at all.

2426. May I take it, that generally your time is pretty fully occupied in performing the numerous duties to which you have referred?—It is.

2427. If you were to undertake the supervision and correspondence of another large department, would it not occupy time which is now devoted by you to the service of your own department?—No; if you knew it as I do practically, I think you would find (speaking with becoming respect) that there would not be that difficulty in doing it which is supposed. I know the people who do it now; I know the individuals and their capacities, and how the thing is done, and I do not hesitate to say that it could be done, and that it would be hardly felt.

2428. Have you had any practical experience of the duties of an officer of Inland Revenue?—Certainly not, because I have been in another department all my life; but from my contiguity to the Inland Revenue, if I may so speak, and my having had to do with them always, and having had to interchange documents with them, and to have communications with them year after year for nearly 40 years, I of course have acquired a knowledge of, and an acquaintance with the department, which could not have been acquired from mere cursory observations.

2429. In the Customs Department, I understand you to say a great deal of detailed and minute knowledge is necessary to enable a person to perform his duty skilfully?—Yes.

2430. You used the phrase the other day that you had been 40 years in the Customs (in which, as we all know, you hold a very high position in the opinion of the Commissioners and the public), and that you were learning something new every day?—That is so.

2431. *Chairman.*] Is that because the Customs law is always changing?—There is always something changing every day.

2432. Mr. *Cardwell.*] Notwithstanding the great simplification

simplification of the tariff, you, an experienced officer of 40 years' standing, and holding an important position in the Customs, find that you are learning something new every day?—Yes.

2433. Not having, as you say you have not, any personal knowledge with reference to the duties of the Inland Revenue, do you think it impossible that the complication of some of those duties may be such that a gentleman of great capacity, and with 40 years' experience, might learn something new every day there?—I think that the thing is so simple and intelligible that there would not be the slightest difficulty in carrying it out; and hence it was that I said I would undertake to carry it out, and I would be quite willing to forfeit my position if I did not succeed in doing so.

2434. Have you devoted any great time to the study of the details of the Inland Revenue?—No, there is nothing to study in it.

2435. I hold in my hand five volumes, one of them called "Instructions to Collectors of Inland Revenue;" are you familiar with that volume?—No, I am not indeed.

2436. Here is another called "General Instructions relative to Licenses, the Survey of Cautionary Treasure, and the Charging of Duty on Channel Island Spirits;" are you acquainted with that volume?—No; but I am acquainted with the mode in which the duty is performed, because of course I have had to do with it.

2437. Your last answer refers to the import duties on spirits from the Channel Islands?—Yes.

2438. What do you say with regard to the general instructions relative to licenses, and the survey of cautionary treasures?—The granting of licenses is one of the simplest in the world; Any clerk who had been a week in the service could undertake the whole licensing system; and I think that that system might be very much simplified. If one man wants a license for beer, wine, whisky, tobacco, tea, and a variety of other things, he is required to have a separate license for each, whereas he might have the whole upon one sheet of paper, which would answer the same purpose.

2439. Great changes, in your opinion, might usefully be made in the system of the Board of Inland Revenue with regard to licenses?—Yes, I think there might be a great simplification.

2440. You do not give that opinion, however, from any personal knowledge?—I see the document and judge from that. I say why should not those five licenses be all on one sheet of paper? The thing is really so perfectly simple that it does not require a moment's consideration.

2441. You give an opinion that a complicated system is maintained by the Board of Inland Revenue which it is palpable to common sense might at once be got rid of?—I do not know that I should put it in that way, because that might be considered offensive; but I think that the system might be very much simplified.

2442. You give that opinion, however, without any personal knowledge of the department of the Inland Revenue?—It requires no personal knowledge.

2443. You give it without having devoted any study to the instructions which have been compiled by the Board of Inland Revenue?—The instructions can only go to the issuing of the document, whatever that document may be. If there was anything founded upon it that required practical knowledge or experience, it would be another thing; but nothing can be founded upon it.

2444. Do you mean that a practical knowledge is necessary in the department of Customs, but is not nearly so necessary in the department of Inland Revenue?—Certainly not; but I mean that one is vastly simpler than the other; one might be carried out with a much shorter acquaintance with the nature of the business than the other.

2445. There is another book of instructions for surveying distilleries and for charging duty on British spirits; are you acquainted with that book?—Not at all, because it is what I have nothing to do with; but I know perfectly well how the thing is done, and how it is carried out: I know nothing more than that; what their instructions are, I cannot tell.

2446. Then I may take it generally, that with regard to those five volumes containing the detailed instructions to the Board of Inland Revenue, they have not been the subject of your study?—No, they have not; they are merely for the guidance of officers who enter the service; I could show you instructions five times as large as those, if I gave you the instructions in the Customs.

2447. But notwithstanding that you have no knowledge of the details of the duties of the Board of Inland Revenue, and you have not studied the volumes which contain them, yet you still give a confident opinion that very great changes might be made in that department, tending to its simplification?—I have a sufficient knowledge of it to warrant me in stating that the business of the Inland Revenue department might very well be conducted by the Customs if it were transferred to them.

2448. Could you, with convenience, be very much absent, do you think, from the port of Liverpool, consistently with the discharge of your Customs duties?—I do not know what is implied by the words "very much."

2449. I observe in the return which is before me that the collector of Inland Revenue at Liverpool is only required to be absent from Liverpool 10 days in the year, while in some places—for instance, at Plymouth—the collector is obliged to be absent 125 days, and at Gloucester 140 days?—I think that a re-distribution of the mode of collecting those monies might well be made, both to the advantage of the trading community, and the officers of the Revenue as well as the revenue itself. I do not see why the Inland Revenue officers should go from place to place to receive money; I think there should be some central position at which to pay the money. Until lately the gentlemen at Leeds came to Liverpool and paid their duties on teas and wines and spirits; and I see no reason why the same thing might not be applied to the Inland Revenue.

2450. Then in proposing to undertake the duty of collector of Inland Revenue at Liverpool it does not enter into your calculation that that officer would be obliged to be absent any great number of days from the port upon that duty?—No; because I think that the first thing a really practical man would do would be to simplify the mode of assessing and receiving those duties; I think that that is one of the first things that would claim the consideration of anybody who would have to deal with the matter.

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2451. Then does it lie at the root of your opinion that you could undertake these additional duties, that those duties might be and ought to be very much simplified and reduced?—That is my opinion.

2452. Does it lie at the root of your opinion that you could undertake them, that they should be so simplified and reduced?—In part it does; but if I had to do it, I do not suppose for a moment that, except in small places, where the collectors have but little to do, they would go meandering about the country to receive a few pounds here and there. If I had to deal with the matter, I think it might be very much simplified, and I am satisfied there would be no difficulty in it if the Government determined to do it.

2453. You state that the system pursued by the Board of Inland Revenue is unnecessarily complicated and detailed?—I did not put it in that way; but I think it may be very much simplified; I am quite sure that their documentary mode of carrying on business might be very much simplified.

2454. If it were to be for a moment assumed that the retention of their present system was necessary for the safety of the revenue, would that at all affect your judgment?—That is the first consideration, of course; that is self-evident; but I think that would have nothing to do with the mode of transfer.

2455. You are confident that it could be simplified, and reduced with safety to the revenue; and your opinion as to your ability to undertake the joint duties is based on that confidence?—I have not the slightest doubt on earth that the thing could be carried out at Liverpool, with the addition to the present establishment of one-fifth or one sixth of the number employed there now; I think that, with that addition, all the duties could be carried out by the Customs with perfect security to the revenue, and with satisfaction to the mercantile community.

2456. Are you aware how far the Liverpool Excise collection compares in extent with the ordinary Excise collection?—I am not; I might have brought all that information with me if I had been aware that it would be required, because there is a little almanack of the service published which contains it; but I thought it was not worth while to hunt up details and hand them in to the Committee; I thought it better to speak from what I knew myself, rather than gather information from Blue Books, and other sources of that kind.

2457-8. You do not know whether the Excise collection in Liverpool is smaller in extent than others?—I understand that it is smaller. You tell me that at Gloucester a man goes out for a month at a time, whereas at Liverpool he is never out more than one day; that is, he is not out for more than ten days in the course of the year.

2459. Not having collected this information from almanacks and Blue Books, you are speaking now from your own knowledge derived from experience at Liverpool?—And elsewhere; pretty nearly all over the kingdom.

2460. With regard to affording facilities to the trade, you have only in consideration at present the cases of spirits and beer; are there any other cases in which the fusion of the Customs and Excise would, in your opinion, give great facilities to trade?—Those are the two questions, I think, that affect the mercantile community more than anything else; who grants the license is a matter of very little consequence; when a man has to pay $2\frac{1}{2}$ *d.* or 6 *d.* for it, it does not matter who grants it. The difficulties with regard to spirits and beer are the great things that the mercantile community complain of.

2461. The difficulty about the spirits arises, we have been told by other witnesses, from the terms of an Act of Parliament, and not from any regulation made by the Board of Customs?—As I have said before, personally, I should never desire to have the transfer made to the Customs; but I tell the Committee honestly what I think could be done; personally I have no interest in the matter, I should get nothing by it, except a great deal of trouble and anxiety; but I am as satisfied as I am that I exist at the present moment that the thing can be done, and done satisfactorily.

2462. But whether a fusion between the Customs and the Excise takes place or not, would it not be possible for you, through the Customs at Liverpool, to give those facilities with regard to British spirits and beer which the mercantile community desire, if Parliament should think proper to alter the law?—Certainly.

2463. So that, in that case, the difficulty which the trade experience at present would be overcome without resorting to any fusion of the Customs and Excise?—Yes; as you put your question, that, I dare say, would be all that the trade would care for, unless they go to the question of expense in a national point of view; the trade however, I think, would consider it a boon if they got that alteration made.

2464. So that the repeal of that provision in the Customs statutes would give the trade that satisfaction to which you have pointed?—Yes, because it would transfer the whole of the business into one department.

2465. You have said that along five miles of quay there are Customs officers who are necessarily posted there for the convenience of the public, whether they have duties at the moment to discharge or not; and that some of those officers might be employed in discharging the duties which are now discharged by officers of the Inland Revenue. Will you have the goodness to specify some instances of that kind?—In the case of spirits, for instance, coming from the Inland Revenue department, the spirits must go into some position for the purpose of being warehoused; there are officers at all those warehousing positions, who could receive that spirit as well as they could if they had nothing else to do; there are there, perhaps, five or six parties putting in, and the clerk could put in their whisky without the addition of one single officer, and could take it out in the same way; and hence there would be a saving, because these officers are stationed from end to end. If you choose to select a vault or warehouse to put your spirits in at this end, there is an officer there, and so on from end to end of the port.

2466. Can you give any other instances besides spirits?—I have said that it would give great facility as regards beer, and that ends the whole thing.

2467. The duty of distributing stamps, you think, could be best discharged by the Post Office?—I think so; that is, I think the interest of the public would be best studied by the Post Office having the distribution of stamps.

2468. You

2468. You have been asked a recent question about a statement you made, that there was a time when it was supposed that the port of Liverpool could not go on without one Inspector General, one Comptroller, two Comptrollers of Accounts, three Inspectors of the River, and two Receivers of Wreck; those offices have all been abolished since you became collector at Liverpool, have they not?—They have.

2469. Was the office of Comptroller abolished in consequence of the new system of cash accounts which was introduced in 1857?—No; I believe I was the first who ever proposed the abolition years ago to Sir Thomas Fremantle; I did not see why the office of Comptroller should not be abolished; but when it was determined that it should be abolished, it was considered necessary to have one at Liverpool.

2470. You would transfer the duties of the Excise to the Board of Customs, if I understand you?—Yes; having in view the facilities it would afford, and the satisfaction it would give to the mercantile community.

2471. The distribution of stamps you would transfer to the Post Office?—I think that the Post Office would certainly be the preferable place for the distribution of stamps.

2472. With regard to taxes, if I have collected your opinion rightly, you are in favour of transferring that also to the new Board of Customs and Excise, though you are not so confident in that opinion as you are with regard to the fusion of the Customs and Excise?—For the best of all reasons, that I can speak of one as if it were a portion of my own duties, and the other I speak of hesitatingly, although I have had a good deal to do with it; if there were transferred, as I say there would be transferred, from the Inland Revenue Board a certain number of competent persons who would take their places at the consolidated Board, with a view to the carrying out the details of working, the whole Board would very soon become as competent as the present Board, whatever their competency may be.

2473. Do you think that any large number of subordinate officers would be retrenched at Liverpool?—Yes; a large number, in proportion to the establishment itself.

2474. Have you calculated at all what number of persons could be retrenched at Liverpool?—No, except that all the lockers, those that take charge of spirits, could be abolished; the gaugers could be abolished; the superintendents could be abolished; the office of collector could be abolished; the office of cashier and a great number of other officers could be abolished and transferred.

2475. Do you mean that they could be abolished without its being necessary to increase the other establishment?—They could; I do not mean as a whole, I am speaking of those branches that I have enumerated. With reference to taxes, some clerks would have to be transferred to the Customs; but, as a whole, there would be a large reduction of expenditure with reference to the establishment itself.

2476. You think that those who are already in the employment of the Board of Customs could transact a considerable part, or perhaps even the whole of the Excise duties?—I think they could perform the Excise duties entirely; and I am assured by officers at the heads of those departments, that the whole thing could be done without any addition whatever to the Customs establishment, for the reasons I have stated.

Martis, 12° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. Cardwell.	Mr. Horsfall.
Mr. Hankey.	Mr. Laird.
Sir W. Hayter.	Mr. Liddell.
Mr. Hennessy.	Sir H. Willoughby.

T. B. HORSFALL, Esq., in the Chair.

WILLIAM HENRY STEPHENSON, Esq., called in; and Examined.

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2477. *Chairman.*] You are Chairman of the Board of Inland Revenue?—I am.

2478. Before you were appointed to your present position, I believe you held an appointment under the Treasury?—I did.

2479. When did you first enter the Treasury Department?—In 1827.

2480. In the position which you held at the Treasury, had you much opportunity of acquiring a practical knowledge of the department over which you now preside?—Not a knowledge of the actual details, but I had an opportunity of acquiring a general knowledge of the business.

2481. Exceptional cases were referred from the Inland Revenue to the consideration of the Treasury, were they not?—Yes, constantly.

2482. And that would give you some notion of the general working of the department?—Certainly.

2483. With regard to the Excise branch, are you acquainted with the way in which the Excise duties are assessed and collected?—I am.

2484. In that branch you have a large number of officers called "Surveying General Examiners," have you not?—Yes, we have.

2485. Will you be so good as to inform the Committee what the duties of those officers are?—They are the great practical advisers of the Board in all matters relating to the collection of the Excise revenue.

2486. From what positions are the surveying general examiners selected?—They go through every grade in the service, from the very bottom; they rise gradually to that position.

2487. Do they necessarily become collectors in the first instance?—The collectors are appointed from the body of surveying general examiners. In point of fact, one class of surveying general examiners act as collectors on occasions.

2488. You have also a large body of examiners, have you not?—Yes.

2489. What are the duties of those officials?—Their duties are very much what their name would indicate; they examine the work of the other officers, and report upon them from time to time, and control them and supervise them.

2490. Can you inform the Committee how often the stock of stamps is taken?—As a general rule, I think it is taken quarterly.

2491. By whom is it taken?—It is taken by a supervisor.

2492. Has any arrangement been entered into for the purpose of transferring the distribution of stamps to the Post Office?—No arrangement of that kind has been made; an examination at present is going on in the Post Office with a view of seeing how far it is practicable for them to undertake the distribution of stamps; but I do not know what conclusion they have come to. We wait to receive their report before giving or forming any judgment upon the subject.

2493. In the position you held at the Treasury, did you know anything of the working of the Post Office?—I had a great deal to do with the Post Office, which enabled me to acquire a general knowledge of the business, and of the manner in which it was conducted.

2494. Do you think it would be practicable for the General Post Office to take charge of the Stamps Department?—I should not like to give an opinion upon that subject until I saw the manner in which the Post Office themselves propose to work it; there are parts of the duty of distributing stamps which certainly might be performed by the Post Office with convenience; but there are many other duties which a distributor of stamps has to perform, which I think would present great difficulties; and before committing myself to any opinion on the subject, I should desire to see how the Post Office propose to deal with that part of the subject.

2495. Have you seen the report of the Accountant General of the Post Office on the subject of the transfer of stamps to that department?—I do not believe that the report has yet been completed.

2496. Then you are not aware that he proposes to effect a saving of 40,000 *l.* a year by the adoption of a plan which he has in contemplation?—I have heard a general statement of that kind; but I do not know the details of the plan sufficiently to be aware how it is proposed to save that money, or whether it can be done with safety to the revenue and with convenience to the public.

2497. With regard to the taxes, how often are assessments or valuations made under each schedule?—The valuations under Schedules A and B are generally made every three or four years; under the other schedules they are made yearly, unless there is any special provision of Parliament that the assessment for the prior year shall be taken as the assessment for the current year.

2498. Do you think that the present system of appointing local assessors is objectionable?—I do.

2499. Do you think it would be more satisfactory

tory to have the assessors appointed by the Government?—I think it would.

2500. Assuming that local assessors were dispensed with, what additional aid would be necessary to the present staff of surveyors of taxes?—The duties of assessors in that case would be performed by surveyors of taxes, but I could hardly say what additional labour that might throw upon them, or what additional establishment it might require; I have very little doubt, however, that the business would be much better done than it is at present, if it were done by Government officers.

2500.* Assuming that the Board of Customs and the Board of Inland Revenue were consolidated, could the officers of Excise be made, in your judgment, available for the assessment of taxes?—I think it possible that they might, under certain arrangements. I think it is not at all improbable that arrangements might be made for using the collectors of Excise for the purpose of collecting the taxes.

2501. Your opinion, then, is that collectors appointed by and responsible to the Crown would be better than the present irresponsible men?—You must distinguish, I think, between collection and assessment. I think it probable that it would be convenient upon the whole for the public if the entire duty of assessment and collection were performed by Government officers. The main thing is the collection; and I have no doubt that great gain would arise to the revenue, and that great convenience would result to the public, if the collection were made by Government instead of by local officers.

2502. With regard to Local Commissioners, can you inform the Committee how they are appointed, and what their functions are?—They are named by an Act of Parliament, which is brought in at the beginning of every Session, and which is technically called the Name Act. Justices of the Peace are *ex-officio* Commissioners; and others are named, from whom are chosen the General Commissioners and the Additional Commissioners.

2503. Can you inform the Committee what the duties are of the Local Commissioners' clerks?—With the duties of the Local Commissioners' clerks I am not very conversant; but I take it that they are the advisers of the Commissioners with respect to all their duties.

2504. Are you aware whether a surveyor of taxes is present at the Board meetings?—I believe he is invariably.

2505. Would not that officer be fully competent, in your opinion, to advise the Commissioners without the necessity for Commissioners' clerks?—I hardly think the Commissioners could do without some officer of their own. It might frequently happen that the Surveyor would be in conflict with the Commissioners.

2506. Would you think it at all desirable to substitute the magistrates of each district for the Local Commissioners?—I doubt very much whether you would find any better body of men to carry out the duties than those who now act as Commissioners. I have never heard any complaint made of the manner in which those gentlemen perform their duties.

2507. In a Return, No. 20 of last Session, on page 65, mention is made of the Chief Inspector's department; what are the duties of that department?—Inspectors are very much to the taxes what surveying general examiners are to the Excise; they are the general supervisors of all that department.

2508. Do you consider that their duties are very arduous?—I think they are highly important.

2509. Can you inform the Committee what the duties are of the Chief Examiner's department?—He is an officer under the inspector, and has the examination of certain portions of the work of the surveyors and assessors.

2510. Will you have the goodness to state to the Committee what the duties are of the Special Commissioners of Income-tax?—The principal duties of the Special Commissioners of Income-tax, I should say, are in connexionwith the assessments made under Schedule D, of persons who desire that their concerns should not be made public; they also hear appeals from any persons who consider they have cause to feel aggrieved by the manner in which they have been assessed; they deal with all cases of exemptions in the case of charity claims, and so on; and they also make the entire assessments for railways and their officers. In Ireland, I should say, the whole business of the Income-tax Commissioners is done by the Special Commissioners, as they have no machinery for assessed taxes in Ireland.

2511. Is there much expense incurred by these Commissioners in travelling about the country?—Yes, there is; they are obliged to travel about a great deal; in Ireland they are obliged to travel for about three months in the course of the year, and they are necessarily travelling about for three or four weeks in England.

2512. Mr. Pressley, your predecessor, is now a Special Commissioner, is he not?—He is.

2513. Do you know what the pay of a Special Commissioner is?—600 *l.* a year.

2514. When Mr. Pressley was Chairman, his pay was 2,000 *l.* a year, was it not?—It was; but he receives nothing of course now as Special Commissioner, his retiring allowance being greater than the salary of his present office.

2515. Mr. O'Connell has been recently appointed a Special Commissioner?—Yes.

2516. Has he had any training in the department?—Not that I am aware of.

2517. Have you given any consideration to the proposed consolidation of the Customs and Inland Revenue Departments?—Yes, I have.

2518. Will you be so good as to state to the Committee what your opinion is with reference to that proposal?—My opinion is that a consolidation to be really practical, and to be anything more than a mere nominal consolidation, requires one of two conditions: either that the duties to be performed shall be similar in character, or that they shall be so simple in their nature, that they may be easily acquired and performed by the same individual. I do not profess to know much of the detailed duties of an officer of Customs, but I think I know them sufficiently to enable me to say that there is a great difference in kind between their duties and the duties of an Excise officer; I speak of the Excise now, because I know that the Excise business has been chiefly in question in this proposed amalgamation; the Customs officers are confined to few localities, and those are on the seaboard chiefly; the Inland Revenue officers are spread all over the face of the country. I think it may be said, generally, that the functions of the Customs officers are to deal with quantities, and that the functions of the Excise officers relate more particularly

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to qualities; the Customs officers weigh, gauge, or count articles that are brought to places appointed for the purpose; the Excise officers have to watch the whole process of manufacture, and that they do in all parts of the country. As regards the two principal articles of Excise revenue, namely, malt and spirits, I think the duties of an Excise officer are anything but simple; his business is to superintend and check the trader in the use of the articles of his manufacture; it is his duty to see that no improper ingredients are introduced, and that the proper quantities are brought to charge; he is obliged to watch the whole process of manufacture from beginning to end. In every stage of the manufacture, whether as regards malt or spirits, he has to keep very accurate accounts of everything that takes place, and all that is recorded day by day in books kept for the purpose; those accounts are exceedingly valuable as affording a means of check on the part of his superior officer; on the one hand, it enables it to be seen whether the officer is doing his duty honestly and efficiently, and on the other it enables it to be seen whether the trader is working fairly or not; those accounts are exceedingly valuable in the hands of a man who understands his business, but they would be worthless in the case of a person who had had no special training in the business.

2519. You are aware, are you not, that most of the articles on which the principal items of duty (such as sugar, spirits, tobacco, beer, and so on) are charged, come under the joint action of the two departments, more or less?—They do, under certain circumstances.

2520. Does not that, to some extent, suggest to your mind the desirability of consolidation?—I am not aware of any serious inconvenience that arises from that apparent mixture of duties; but I think that the chief duties of an Excise officer are of a very different character; those are rather exceptional duties that he has to perform in connexion with the Customs; but I think, with regard to the important duty of watching the process of manufacture, it requires a very long course of training before any officer can be in a condition thoroughly to understand his business, which occupies his full time generally speaking.

2521. Do you see any objection to the consolidation of the two departments, so far as regards the collection of duties on sugar, spirits, tobacco, beer, and so on?—I do not see how it would be possible to consolidate the two establishments in that respect, because it involves the whole question of the duties of an Excise officer; I do not believe that any one person could properly collect the duties of the Excise as regards malt or spirits, or even watch the taking of duty on brewers' licenses, without a very long course of training.

2522. Is not the reception of the duty on brewers' licenses a very simple thing?—No, I think not; because the duty is not actually charged on what a man turns out of his manufactory; it is an assumed charge on the quantity of malt that a man is supposed to consume in his business; and it is very necessary to see that nothing but malt is used there; it requires a constant inspection of his premises.

2523. Is not the duty levied at the rate of so much per barrel?—No, it is assumed to be so much per barrel; it is taken that so many bushels of malt go to the barrel of beer, or so many pounds of sugar, and the charge is really made on the materials used; if a man enters on his paper 20 bushels of malt, you assume that he makes 10 barrels of beer, and then you charge him accordingly; you have to see, in the first place, that he uses nothing but malt, and you assume that the quantity of malt that he has he converts into beer.

2524. Mr. *Cardwell.*] I think you say that you have been in the Treasury since the year 1827?—Yes.

2525. And it was last year only that you went away from the Treasury to the office which you now hold?—Yes.

2526. During a considerable part of the time you were at the Treasury, your peculiar duties rendered you conversant with all the applications that were made to the Treasury respecting any one of the Revenue Departments, did they not?—Yes, they did.

2527. So that, whether the complaints of the public, or the suggestions of the Commissioners referred to the Customs, to the Excise, to Stamps, to Taxes, or to the Post Office, you were, for a considerable time, the individual at the Treasury, through whose hands particularly those complaints and suggestions passed?—Yes, I was.

2528. There were originally three departments, were there not, of Stamps, of Taxes, and of Excise?—Yes.

2529. Which are now consolidated as a single department of Inland Revenue?—Just so.

2530. So far as the Board is concerned, that consolidation has taken place?—Yes, it has.

2531. So far as the subordinate officers are concerned, is it yet complete?—No, by no means.

2532. Is it still in progress?—It is still in progress, as far as those departments are capable of being really amalgamated; but as regards the duties of the Excise, I doubt very much whether they could be wholly amalgamated; to some extent they may be, and whenever we find an opportunity of carrying out the principle, we do not lose sight of it.

2533. Then, from time to time, steps are taken, as experience warrants, to make that amalgamation more complete?—Certainly.

2534. Were you at the Treasury when the last great changes in the Tariff were made?—Yes, I was.

2535. Are you cognisant of the efforts that were made to reduce the Customs Establishment in consequence of those changes?—Yes.

2536. You have been in the public service for a period more nearly approaching to 40 than to 30 years?—Over 36 years.

2537. You have had particular cognisance of the duties both of the Customs and of the Inland Revenue, in your capacity of a servant of the Treasury?—Yes, I have.

2538. Having served for more than 36 years, would you say that it was a true distinction to draw, to say that the duties of the Customs are such, that a man of 40 years' experience in that service would acquire more knowledge every day, but that the same remark would not apply in the same degree to the duties under the Board of Inland Revenue?—My own opinion would rather lean the other way; I should think that the duties of an Inland Revenue officer are more complicated than the duties of a Customs' officer; besides which, there you have three branches, so to speak, instead of one.

2539. But taking the duties of the Excise by itself, do you consider surveying the process of manufacture and dealing with chemical inquiries

to

to be in their nature quite as complicated as the duties of an officer of Customs?—I should say, quite so; indeed, I can hardly conceive anything more difficult to learn thoroughly than the duty of a really good and efficient Excise officer.

2540. I need scarcely ask you whether the safety of the revenue depends in an important degree on the due discharge of those duties?—Very largely indeed.

2541. Is the fair trader less concerned in the due discharge of those duties than the revenue itself?—I think not.

2542. Would it not be a cause of serious complaint to the fair trader if anything incorrect were to introduce itself into the discharge of the duty of an officer of Excise?—I think it would.

2543. Are you of opinion that the duties of an Excise officer are unnecessarily minute and complicated, and that they are capable of great reduction?—My experience has been too short to enable me to form a very decided opinion upon the subject; but this I can say, that the regulations under which they act now are regulations which have been the result of long experience by officers who have been thoroughly acquainted with the business, and I believe it would be very difficult to devise any other scheme which would be at the same time equally fair to the trader and safe to the revenue.

2544. Speaking of your predecessors in your present office, and of the Board of Treasury under which you have acted, should you say there has been any disposition, so far as you are aware, to maintain unnecessarily cumbrous and minute regulations in the Excise?—I should say quite the reverse; such regulations give us great trouble at the Board of Inland Revenue, and we are very anxious to dispense as far as possible with any unnecessary restrictions.

2545. I understand you to say that the regulations which now exist are those which after long experience have been considered necessary for the protection of the revenue, and for the protection of the fair trader?—Certainly.

2546. And that, so far as growing experience warrants it, there is every disposition on the part both of the Treasury and the Board of Inland Revenue to introduce simplicity into the regulations?—I think no opportunity is lost of introducing modifications of the existing system wherever there appears to be good grounds for change.

2547. It has been shown, by a return which has been laid before the Committee, that in some of the collections the principal officer is obliged to be absent from his place of residence for many days in the year; for instance, it has been stated that at Gloucester the Collector is obliged to be absent for 140 days; do you consider that to be a fair representation of the discharge of his duties by a Collector so circumstanced?—Gloucester, I take it, would probably be rather an extreme case; but there are a great many places where an officer must be absent pretty nearly as much as that.

2548. Without taking any case that may be extreme, and looking at the return which has been laid before the Committee, do you suppose that those absences of the officers from their parishes and residences are absences necessarily and properly occasioned in the discharge of their duties as Collectors?—Certainly; I do not think there is any peculiar inducement to a Collector to absent himself from home longer than necessary; I do not believe that the allowances he receives are such as to make it worth his while to protract his absence from home unnecessarily.

2549. Does the phrase zigzagging or meandering about the country, implying that it is unnecessary for the officers to be so occupied, correspond in your judgment with the duties or functions that are performed by those officers?—No; I think that whatever route an officer takes, is taken for the convenience of traders, and not for his own convenience.

2550. Are you of opinion that the safety of the revenue and the convenience of trade would be as well consulted as they now are if the officer remained at home, and if those who are liable to the payment of duty were expected to make their payments at his place of residence?—I should imagine that that would be very inconvenient to the traders; they would in that case have to go much greater distances than they now have to travel.

2551. Do you think that the Collector of Customs at Gloucester could conveniently be entrusted with the duties of the Collector of Excise in that district?—I should imagine that it would be impossible for him to do it.

2552. Would you be prepared, on the part of the Inland Revenue, materially to reduce the 140 days of absence, so as to enable the Collector to be present at his office for the purpose of discharging his other duties?—I very much doubt whether any reduction could be made unless some complete alteration of the system were introduced.

2553. Are you prepared to recommend any alteration of the system, as being at the same time compatible with safety to the revenue and the protection of the fair trader?—No, I am not; but at the same time, I will take this opportunity of saying that we have a plan under consideration at the Board of Inland Revenue, which might have some bearing upon that question, and which also affects the distribution of stamps. I was asked, just now, a question with reference to the Post Office undertaking the distribution of stamps; we at the Board of Inland Revenue have been ourselves considering a plan in connexion with that subject, which it is not improbable may produce even greater advantages than those which it is anticipated would result from the plan proposed by the Postmaster General. If the Committee will allow me, I will just mention an outline of the proposed plan: it is, to take into our own hands the collection of the land, assessed, and income taxes; by doing this, we should relieve parishes of the obligation to make good deficiencies occasioned by the default of collectors; it is proposed to constitute districts of collection, comprising any city, borough, town or place, or part of any city, borough, town or place, or several parishes or places, as may be found most convenient; to appoint any officer engaged in the receipt or collection of any branch of the Revenue under the care of the Commissioners of Inland Revenue, or any other persons or person to be collector for such district; the officers we should employ would be the distributors of stamps and the Collectors of Excise; the distributors of stamps would embrace not merely those who are now called distributors, but those who are acting as sub-distributors; we propose, that in every market town an officer of this class should be appointed, for the purpose of selling stamps and

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receiving taxes and legacy duties, and making repayments of Income-tax, and that they should be paid by fixed salaries according to the importance of their duties; in cities and boroughs, where there are Collectors of Excise, perhaps they might be employed in the receipt of taxes; but if the system of establishing in every town in the kingdom an office for the sale of stamps and the receipt of revenue were carried out successfully, it would be practicable to abolish the present circuits of Excise collection, and to place the receipt of Excise duties and taxes in the hands of the same officers. In that event the present Collectors of Excise would become stationary at the principal places in the kingdom, and would be enabled to take the sale of stamps, &c., with receipt of Excise and taxes for the places in which they reside; they would also remain the superintending officers for their collections, for all purposes of discipline and supervision of traders. I may say, that the abolition of collecting rounds would alone produce a saving of 17,000*l.* a-year.

2554. Supposing those collecting rounds were abolished, would it be possible for the Collector of Customs at a principal port (as, for instance, Liverpool) to discharge, in addition to his duties as Collector of Customs, this group of duties which it is proposed to assign to him?—No; I should think it would be still more impossible then than it is now, because under those circumstances the time of a Collector of Customs would be fully occupied by the duties which we propose he should perform; and still the necessity for his being a trained officer would not be at all dispensed with by this proposal.

2555. Is it an important part of the duty of an Excise Collector to prevent the illicit distillation of spirits?—Certainly.

2556. Does that duty occupy, in any great degree, the attention of the principal officer of your department in each district?—To some extent, because he is obliged to visit different distilleries at certain seasons, to see that the subordinate officers have been doing their duty efficiently; and it is part of his duty, also, to listen to any complaints that traders may have to make, because they would be the persons to inquire into those complaints, if such should be made.

2557. Suppose that officer had also to perform the duties of a Collector of Customs at a principal port, would there, in your opinion, be any incompatibility in the discharge of those duties?—I think there would. Of course the Custom House must be a stationary office, and a Collector of Inland Revenue must be moving about the country at times.

2558. *Chairman.*] Would not the plan which you were speaking of just now obviate the necessity for the Collectors of Customs travelling about?—It would obviate the necessity for their travelling about to some extent, but still they would have to superintend the business of their district; they would be able, however, sufficiently to control such a business as the sale of stamps, because, probably, they need not be more than a day from home at a time.

2559. Mr. *Cardwell.*] Do I understand you to say that, though the duty of the collecting circuit would be done away, the duty of local inspection, wherever malt-houses and distilleries were situate, would still remain?—Precisely.

2560. It would be necessary that the person to whom you looked, with a view to the safety of the revenue, should be a person ready, at times, to leave the place at which he resided?—Exactly.

2561. And to go to visit establishments subject to your department in other parts of the country?—Yes.

2562. Those times, I suppose, would depend upon the process of manufacture?—Not so much as regards the Collector; he would not have to watch the process of manufacture so much as he would have to watch the officers. The officers watch the process of manufacture, but the Collector is called on, frequently, to visit the places of manufacture, and to see that the officers are doing their duty; and that he would do at uncertain times.

2563. The Collector of Customs would probably, as a general rule, be obliged to be resident in his port, would he not?—I apprehend so.

2564. And especially at favourable times of wind and tide?—Yes.

2565. Would the duties of an officer of Inland Revenue at all conform themselves to the varying circumstances of wind and tide?—Certainly not.

2566. Would it, then, be consistent with the duties of the officer that he should be in one place present to meet the requirements of wind and tide, and that he should have other duties to perform which were not at all subject to variation from the same causes?—I think not; he must be liable to be often called off at a time when it would be equally inconvenient to both services that he should not be present.

2567. Would the Board be liable to receive excuses from an officer, that he had been suddenly called off from one class of duties to discharge duties of another class?—Yes, I think that might often be the case.

2568. You have been asked about the difficulty which arises from certain branches of trade being subject to the control of both departments, particularly with reference to those persons who deal both in Foreign and British spirits, and who warehouse them either for exportation or for home consumption, being subject to the control of officers both of Customs and Excise: have you considered the bearing of the present state of things upon gentlemen engaged in that business?—Yes, I have; and I think that those objections might be very well met. I think that the great objection to the warehousing of British spirits in Customs warehouses exists no longer, to the same extent at all events that it did. Formerly there was a very great difference in the rate of duty charged on Foreign and British spirits, but those duties have been now assimilated; and therefore the reason for the substitution of the one for the other, or the mixing of the two together, is considerably reduced. I think that one other consideration, which also perhaps weighed against it, was the allowance for waste, which was different in the two services; the Customs practically allowing the whole of the waste, whereas the Excise allowance was limited by a scale graduated with reference to time, though practically it was supposed that that gave the fair amount of waste; in both services the full allowance was made where any absolute loss was proved from accident or leakage. Recently I have had an opportunity of consulting Sir Thomas Fremantle, the Chairman of the Board of Customs, on the subject, and officers of my own department; and we have come to the conclusion that there will be no objection, under the existing circumstances, to allow

British spirits to be warehoused, either for exportation or home consumption, in any Customs warehouse not connected with premises in which duty-paid stocks of wine or spirits are kept for sale. The same observation would of course apply to Customs spirits in Excise warehouses; that, however, is a matter which would require legislation, because at present they can only be so warehoused for exportation or for ships' stores.

2569. If Parliament should think fit to alter the law in that respect, the two departments are prepared to carry such a change into effect, so as to give the trade the facilities they desire?—Yes.

2570. And what I understand you to say generally as the result of your experience, both at the Treasury and at the Board of Inland Revenue, is that you consider the duties of an officer of Customs distinct in character from the duties of an officer of Excise, and that the separation which at present exists between them is calculated to guard the revenue, to protect the fair trader, and to promote economy and advantage as regards the public?—That is my opinion.

2571. And any changes that you would recommend are changes which may be carried into effect within the division of the departments as at present constituted; and such changes you say are progressively made by both departments, as changes of legislation, time, and experience warrant such changes being made?—Yes.

2572. Sir *W. Hayter.*] Do you know what amount of stamps is annually distributed by distributors in the course of the year?—Speaking roughly, I should say about half a million.

2573. Do you know what percentage the distributors receive upon their distributions?—It varies; it is not the same in all cases.

2574. But it is never more than two per cent., is it?—In some cases it is.

2575. Are all the expenses paid by the distributors of stamps in their respective offices?—They pay all their expenses out of their poundage.

2576. Do they pay all the expenses of their clerks?—Yes.

2577. You were asked just now whether 40,000 *l.* a year would be saved by adopting the mode of distribution of stamps recommended by the Post Office; that would be about four per cent. upon the whole amount of stamps distributed in the course of the year, would it not?—Yes.

2578. Do you contemplate the possibility of saving 40,000 *l.* by any mode of distributing stamps that has been, or that can be, suggested?—On looking at the estimates, I see that 62,000 *l.* is taken as the poundage paid to the distributors and sub-distributors.

2579. Then do you conceive that, by any possible mode of distribution, 40,000 *l.* of that sum could be saved?—I have only heard of this 40,000 *l.* in a general way; I do not know in what shape the saving is expected to come. In whatever shape the proposition may be made, I shall be quite ready to give it my best consideration; and so, I am sure, will every gentleman in my department.

2580. It was stated by the Witness who preceded you, in answer to a question which was put to him with reference to the duties discharged by distributors of stamps in different localities, "But I may be permitted to observe, that the Postmaster at Manchester is now a distributor of stamps also;" is that so?—If he is, he must do it as an amateur; I certainly am unconscious of it.

2581. Does not the distributor of stamps at Manchester bear the name of Howard, and does he not give security to the amount of 20,000 *l.*?—Yes. I was not aware that the Postmaster of Manchester distributed stamps; he may sell postage stamps, but I should doubt his selling other stamps there.

2582. Then there must have been some misapprehension on the part of the Witness who gave us that information?—I should presume so.

2583. You have been asked by the Chairman whether, if the Customs were amalgamated with the Inland Revenue, the Excise officers could act also as assessors, and you stated in your answer that they could. Are we to understand your answer to be, that they could act so because they were amalgamated with the Customs, or simply that they could whether they were amalgamated with the Customs or not?—I think, if you have rightly stated the question which was put to me by the Chairman, I did not rightly comprehend it; because, if I had, my answer would have been rather the other way. I think that the difficulties in the way of a Collector of Excise becoming an assessor would be complicated and increased by his having other duties added.

2584. Your evidence had reference then, principally, to the proposed amalgamation of the Excise and Customs, and not to the amalgamation of the other departments of Stamps and Taxes with the Excise and Customs?—I chiefly dwelt upon that because that seemed to me to be rather the point that has been insisted on in the course of this inquiry.

2585. Do I understand it to be your impression, that with regard to those other duties which the Collectors of Inland Revenue have to perform, there would be a still greater difficulty in amalgamating them with the Customs than there would be in the case of the Excise and Customs?—I should not be disposed to say there would be greater difficulty, because, to my mind, there are insuperable difficulties in the way of mixing the duties of Excise and Customs together; that is to say, if it is to be assumed that an officer of Customs may at any time take charge of the duties of an Excise collector. My view is that it requires long and very careful training to qualify an officer to undertake the charge of a collection of Excise.

2586. Taxes divide themselves into two portions, the legacy and succession duties, and taxes generally?—Yes.

2587. Are not the duties of the collection of those taxes which bear reference to succession and legacy a distinct branch?—Yes, quite distinct; those are matters which are chiefly disposed of at the head office, by correspondence; mere collection of the duties would not be so difficult, but questions constantly arise as to what the duties are, the amount of duty, and so on.

2588. If the head office were amalgamated with the Customs, do you think that the head officers of the Customs would be able to discharge the duties which are now discharged by the head office in London?—Certainly not.

2589. That must form a distinct branch?—Certainly.

2590. All the Inland Revenue is collected now at Somerset House?—Yes.

2591. I presume that those who contemplate an amalgamation contemplate also that there shall

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shall be a union of the buildings; do you apprehend that any inconvenience would arise from removing all the Customs business to the Inland Revenue, or all the Inland Revenue business to the Customs?—Yes; I should think, whichever way you took it, it would be equally inconvenient. I should think that the duties of a port could scarcely be carried on in the centre of the town, and I think that stamps particularly could not, without very great inconvenience, be transferred to the verge of the town; you ought to keep those offices as near as possible to the centre of the town; the Stamp Office is chiefly resorted to by lawyers, and they would find it extremely inconvenient if they were obliged to go a great distance off.

2592. *Chairman.*] Do you say you think it is desirable that both offices should be in the centre of London?—No; I think it would be as inconvenient to bring the Customs into the centre of the town, as it would be to carry the Inland Revenue to the verge of the town; the Customs duties all relate to the port, and the principal business done at the Stamp Office is that part which is connected with the legal profession, such as the payment of probate duties, legacy and succession duties, stamps, and so on; and I think that the office at which to transact business of that kind ought to be as central as possible.

2593. Are you aware that in Liverpool they are both in one building?—Liverpool is very differently situated from London in that respect; the docks there are much nearer the great centres of business than the Custom House would be in London.

2594. Are you aware that the docks in Liverpool extend over a greater space than the docks in London?—That is very true; but you must remember the immense amount of business that there is in connexion with stamps in London; questions are constantly arising of a very urgent nature in connexion with the courts of law, and I think you would find it most convenient with reference to that kind of business, which is of very great importance, that it should be carried on at some place not far distant from where the courts of law habitually sit.

2595. Sir *William Hayter.*] It has been stated to us that there would be no difficulty whatever in interchanging the different officers of Customs and Excise; that the officers of Customs could discharge very conveniently the duties of the officers of Excise, and that the officers of Excise could, in the same way, discharge the duties of officers of Customs, though with more difficulty; do you concur in that opinion?—I am very far from concurring in it; there is no disposition on my part to shrink either from work or responsibility, but I should be very sorry to be responsible for the work of a department which has to deal with such a revenue as that of the Excise, if I did not feel that I had a body of officers under me on whom I could implicitly rely; and I certainly could not rely on any officer (according to my judgment) who had not been trained up from the very commencement, and thoroughly acquainted with the details of the business.

2596. You have been asked several questions with regard to the necessary absence of Collectors of Inland Revenue; is it not a part of the necessary duty of a collector to be absent from his principal place of residence, with a view of seeing, from time to time, that the inferior officers under him properly discharge the duties they are required to fulfil?—Yes.

2597. Are diaries kept with that view by the inferior officers?—Yes.

2598. And does the collector, or the principal officer, continually inspect those diaries, in order to see whether they are correctly kept or not?—He does.

2599. Do you attach any importance to those diaries?—I attach very great importance to them.

2600. It has been stated to us by a great officer of Customs that they are perfectly useless; you do not concur in that opinion?—Very far from it; I do not see how any superior officer is to control an inferior except by means of his diaries; I believe that many instances could be shown in which frauds have been detected entirely through the inspection of those diaries; many cases have come before me during the time I have been at the Board of Inland Revenue in which officers have been detected in all sorts of faults by means of those diaries; by comparing those diaries with other information, erroneous entries have been discovered, and it has been seen that a man has not been performing his duty properly.

2601. There is no corresponding obligation, I believe, on the part of the Customs to keep such diaries?—No; I apprehend there is not.

2602. But you say you attach great importance to the existence of them?—Yes, I do; I think they are indispensable.

2603. Mr. *Hankey.*] I understand your great objection to amalgamation is, that you think there would be a probability of your having officers under the management of the general Board for revenue collections who were not properly trained to the work?—That is one of my objections; but I also think that the officers of Inland Revenue have full occupation at present for their whole mind and time; and I should not like to see their attention distracted by any new and unusual duties.

2604. If an amalgamation were to take place of the Boards in London, what necessity would there be for giving any more employment to an officer who is already sufficiently employed at any one town?—I do not myself see, as I commenced by saying, how you could have anything like a practical consolidation, unless you could actually amalgamate the duties; I mean, unless you could have such duties as could be undertaken by the same individual; if you do not, then it is a consolidation in name only; it would really not produce anything like a real and practical amalgamation; and there would be nothing in the shape of economy to pay for the risk you would run of having inefficient officers, or officers who might be employed on one duty to-day and another to-morrow, and making the excuse that they had been called away to perform duties for the Customs, which prevented them from performing duties required of them by the Inland Revenue.

2605. But if there were 10 Custom House officers and 10 Inland Revenue officers employed in any one large town, do you not think that, by their having one common Board to refer to, there would be many duties, such as those of legal advisers, secretaries, or collectors, that would be common to them, both without employing a man who is now accustomed to the practical duties of Excise, or any other duties than those which he now

now attends to?—You mention, among other things, legal advisers; you may put the whole of those in revenue departments under one head; but I do not believe that if you did, you would diminish by 1*l.* or by one man the necessity for the legal staff that you have now; I venture to say that, in my opinion, it would not be possible to do the duties which we at the Inland Revenue at this moment impose on our solicitor by fewer men than we have at present; and if you were to add the Customs, you would be obliged to bring the establishment of the Customs' solicitor with you; therefore, as I said before, it seems to me that it would be rather a consolidation in name than in actual practice.

2606. Do you not think that the duties of a collector at a port are consistent with the consolidation of the two departments?—No; because, as I have said before, I think it is necessary for a Collector of Excise, in order to do his duty efficiently, to confine his attention to the duties which properly attach to an Excise officer; I believe that, at present, he has quite enough to occupy his mind and his time, and that you would only weaken his efficiency by distracting his attention to other objects not of a kindred nature to those for which he was trained.

2607. If we were to begin the system *de novo* now, do you think it would enter into the mind of any Government to form two distinct departments for the collection of revenue?—My impression is, that if they were wise they would do so; I think they would have the revenue better collected; I believe that by mixing up offices too much together, you run a much greater risk of losing revenue than would be compensated for by any saving to be effected by the mere consolidation of the departments.

2608. Do you think that the plan of doing away with the Board of Stamps and Taxes was not productive of any saving of expenditure?—I have no doubt that it was productive of a saving of expenditure, but I think that the stamps and taxes are more kindred in their character than the duties of Customs and Excise; whenever, as I have said before, you have duties that are of a kindred nature, I see no reason why they should not be amalgamated, but if they are very different in character, then I think you lose in efficiency, and, after all, that is a very principal thing to be considered.

2609. Then you do not think that the duties of collecting and of gauging spirits by the Customs is somewhat analogous to the duty of supervising a distillery?—No; I think they are as unlike as it is possible for two things to be, inasmuch as one is a process of manufacture, and the other is a dealing with the perfected article; in the one case, the thing is brought to you, and all you have to do is to look to the article and see what its value is for duty, but in the other case you have to watch the whole process of manufacture from beginning to end.

2610. Formerly the collection of duties on spirits imported was under the Excise, was it not?—I do not know; that is not within my recollection.

2611. You have said that there were three branches of the Inland Revenue, and that the work was of a very distinct nature, and that you therefore thought their duties were more complicated than those of the Customs; does not the Customs also consist of that which might be called Customs duty proper, and many other duties which are undertaken for the Board of Trade and other public departments?—They undertake duties for the Board of Trade, which no doubt give them some trouble, but they are not duties of sufficient importance to constitute a branch of revenue or anything that could be considered in the nature of a department by itself; each of the three branches of revenue which are under the Inland Revenue Department is in itself, in fact, a large department.

2612. Do you not think that the duties devolving on the Customs with regard to the management of salvage and wrecks, is quite as distinct from the ordinary business of a Custom House officer, as the duties in some of the departments to which you allude in the Inland Revenue?—Hardly so, I think; at all events they are matters of unfrequent occurrence; they may give a good deal of trouble when they happen, but wrecks, happily, do not occur every day.

2613. At every port, however, there must be persons who are supposed to be conversant with the nature of those duties whenever they occur?—Certainly.

2614. You have said that you thought there were special duties required of Excise officers which were unknown to men who were brought up in the Customs?—No, not special duties; every-day duties.

2615. Duties, however, of a special character?—Yes.

2616. You allude to the necessity of having men of practical experience, who are brought up in the department for that purpose?—Certainly.

2617. That does not apply to the higher departments, such as the Commissioners?—No, it does not apply to the Commissioners.

2618. The Commissioners, doubtless, from the training which they generally have in other public duties, are usually competent to undertake the duties devolving on them as Commissioners, without having any practical knowledge of the details of what might be called either an Excise officer or a Custom House officer's duty?—To a certain extent I will admit that; but, on the other hand, I must admit that I think any Commissioner is always at a great disadvantage who has not some practical knowledge. I can safely say for myself that I find the disadvantage of it every day, and my object is to learn as much as possible.

2619. You have no practical knowledge of the working of the Inland Revenue?—No; but I have a great body of advisers under me, and upon their advice I have to form my own judgment.

2620. Do you not think that your previous training would have qualified you just as well to have undertaken the management of the Customs as the management of the Inland Revenue?—Perhaps it would; because the fact is, that the Customs came as much under my purview at the Treasury as the Inland Revenue; but then it came to me filtered through other processes, and I had not to deal with the whole business.

2621. Mr. *Cardwell.*] Of the two, which would you think the most simple to have undertaken, the Customs or the Inland Revenue?—I should think the Customs, of the two.

2622. Mr. *Hankey.*] You have said that you think it would be inconvenient to have the Customs away from direct communication with the Port?—Yes, I think so.

2623. And I understood you to say that you thought, on the other hand, that the Inland Re-

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venue office ought to be in the centre of the town?—Yes; I am speaking of London.

2624. You apply that only to London?—Chiefly to London.

2625. That remark would scarcely apply to any other town?—Not to the same degree.

2626. In London it is only very lately that the Board of Inland Revenue has been removed from Broad-street, is it not?—Yes; and it was removed to Somerset House partly, I presume, in consequence of the inconvenience of having it in Broad-street.

2627. It is still found necessary, for the convenience of men of business, to have in the City an important department now?—Certainly.

2628. Therefore a considerable amount of Inland Revenue business is, and must be for the public convenience, transacted near the Port of London?—Not a large amount; there is a certain amount for the convenience of men of business transacted there, but it is very insignificant indeed compared with the business that is transacted at Somerset House; it is infinitesimal.

2629. But as regards the amount collected by the revenue, that is not inconsiderable, is it?—In amount it is not, I daresay; no doubt a considerable amount is collected there.

2630. All the duties connected with distilleries and malt could just as well be transacted in an office at the Custom House in Thames-street as in any other part of London, could they not?—Certainly.

2631. Then your remark of having an office in the centre of London would only apply to stamps and taxes?—Mainly.

2632. They are not the main branches of the revenue of the Excise?—No.

2633. Therefore the main revenue is collected, or could be collected, with equal convenience to the public, at an office situated in Thames-street as in any other part of London?—The Stamps and Taxes, including the Income-tax, make up more than half the Inland Revenue.

2634. Could not the Income-tax be managed just as well in Thames-street as in any other part of London?—I daresay it could; there are no peculiar reasons why it should not; the chief part is the stamps, and they require a central locality. A central locality is of great importance also as regards the issuing of many licenses, particularly cab licenses, stage-carriage licenses, and so on. As regards them a central position would be by far the most convenient for the public; but as regards stamps, I think it is almost absolutely necessary.

2635. If the Revenue Boards were consolidated, and if a branch were kept at Somerset House in the same way as a branch of the Inland Revenue is now kept in Broad-street, would not that practically answer all the purposes required by public convenience?—If there were a branch there for doing the business of the Stamps and Taxes, it might perhaps be so.

2636. Then it resolves itself into this, that there is no very material importance in keeping the Inland Revenue Office generally in the centre of London?—You suggest in your question that there would be no great inconvenience if you kept a branch office at the West End for stamps, but there would be this very great inconvenience: daily and hourly almost references are made to the Board in the case of stamps, and those questions the Board are called on to decide immediately. If you had the Board sitting in Thames-street, and if the stamp business were transacted at Somerset House, you would find very great complaints made by persons connected with the legal profession who come to the Board requiring instant decisions on matters of very great importance.

2637. Then do I infer it to be your opinion, that if an entire consolidation of these two Boards of Inland Revenue and Customs took place, the same establishment would be required for the one department that is now required for the two?—I really believe so.

2638. And if any of your officers who have had any experience were to give an opinion to the contrary, you would think they were mistaken in their views?—I should certainly think so; I should exercise my own judgment in that respect, because, after all, they only know these things partially, and even as regards the very functions of a Commissioner, you may throw all those duties together: but my experience is that there is quite enough for a man to think of in looking after the interests of those great sources of Inland Revenue; and I confess I should look with some alarm at my having added to my other business the Customs business, because I think it would be more than any man could carry out with satisfaction to himself or the public.

2639. During the number of years that you were in the Treasury, did you see the ordinary work of the Customs very materially diminished?—Yes, greatly diminished.

2640. And did you see the ordinary work of the Inland Revenue materially diminished also?—In some respects, but it was materially increased in others.

2641. Do you not think that the principal duties devolving upon Commissioners of the two departments now, does not exceed that which was formerly imposed upon one?—My opinion would be very much the other way; I think that the whole tendency of public business has been greatly to increase the amount of work, and particularly to increase the correspondence of public departments. There is tenfold the correspondence that there was in former times; the public require a great deal more than they used to require, and there is a great deal more active correspondence than there used to be.

2642. Then, according to your opinion, it was an unwise decision on the part of the Government to diminish the number of Commissioners of Customs and Excise?—No, I do not say that; there may be sufficient to do the duties now. Formerly things were done by Commissioners of Inland Revenue which are no longer required to be done, such as holding courts, and so on; and I think that men in these days are expected to work more than was the case formerly, and I hope they do so.

2643. Probably you think that formerly they had too little to do, and that now they have just enough?—I do not know much of them in former days, but I can easily believe that there might have been some hours of relaxation.

2644. Mr. *Liddell.*] You have expressed an opinion in the earlier part of your evidence that local assessments of Income-tax are objectionable; may I ask whether those objections are entertained by the Board of Inland Revenue or by the public?—I was rather giving my own opinion from what I had seen; I think, so far as my experience (which is but a short one certainly) goes, the local assessments are very carelessly made; and

and I think they would be made much more satisfactorily in every way, if that duty were performed by officers who were directly responsible to the Government.

2645. You give that as your own opinion?—Yes; as my own opinion.

2646. You probably have not had an opportunity of ascertaining the opinions of others upon that question?—I think my colleagues entertain the same opinion.

2647. Have you at all ascertained what the feeling of the public is in relation to it?—No; I have had no opportunity of testing it.

2648. Is it not the case that the clerks to the Commissioners prepare the lists, send out notices, fill up forms, and perform a variety of duties which occupy a great deal of time, and which involve a considerable amount of labour?—No doubt their duties are very important to the Commissioners, and I not not think they could be dispensed with.

2649. Those clerks are paid by poundage on the amount of revenue they collect, are they not?—Yes.

2650. Have any memorials been presented to you recently upon the subject of the payment of the clerks, suggesting that payment by fixed salaries, in proportion to the amount of work done, would be more just than payment by poundage, which varies with the reduction or increase, as the case may be, of the Income Tax?—I am not aware of any memorials of that kind having been presented since I have been at the Board.

2651. None such have come under your notice?—I do not remember any; though it is possible that such memorials may have been sent in.

2652. A reduction of twopence in the pound of course very largely diminishes the amount of poundage received by the clerks?—Certainly.

2653. Is it not also the case, that the additional work imposed upon the clerks by the change recently made with reference to the lower scale of incomes, will materially add to the labours of the clerks?—No, I have not contemplated that; it has never struck me that it would, and I do not very well see why it should.

2654. You are not aware that any representations to that effect have been addressed to the Board?—No; I am not aware of any such representations having been made.

2655. Do you think it desirable, provided the due collection of the revenue be guarded, that fixed salaries should be paid, proportionate to the amount of work done, instead of the remuneration depending upon a fluctuating poundage?—I think so; I think that, as a general rule, fixed salaries are better than fluctuating ones.

2656. You have mentioned some important changes which you say are in contemplation by your Board, those changes involving, as I understood at the time, to a great extent the principle of consolidation: may I ask whether those changes were contemplated before the appointment of this Committee, or whether they have been suggested by any of the evidence that has been given, or by any of the views that have been stated to us?—I can hardly say whether they were contemplated before the appointment of this Committee; but the subject has been long before the Board, who have been for a long time turning in their mind how they could improve the collection of taxes, and give more convenience to the public in that respect: as far, however, as I am individually concerned, the subject has only recently come under my notice.

2657. Has the Board been assisted materially by the very valuable evidence that has been given before this Committee?—I think it very probable that they have; but I am not particularly cognisant of any suggestions of that kind that they have acted on. I know that the matter has been for some time under consideration.

2658. *Chairman.*] You have stated it to be your opinion that the duties of the Excise are more complicated than those of the Customs?—I express that opinion with considerable diffidence, not being sufficiently acquainted with the detailed duties of the Customs to be able to speak with anything like authority; that, however, is the bias of my opinion.

2659. I think you stated, in answer to a question that was put to you, that in your opinion the Collector of Customs at Liverpool could not discharge the duties both of Collector of Customs and Collector of Inland Revenue?—Speaking for myself, I should be very sorry to find the Excise collection placed under the charge of a man who had had no experience, and none of that early training which, I think, is essential for the performance of those duties.

2660. If the Collector himself has stated that he feels himself perfectly competent, and that he would be quite ready to undertake the duties of both departments, would that induce you to alter or modify the opinion you have expressed?—Only if I knew that the Collector of Customs knew anything of the duties of the Excise, and I think I heard it stated that he did not know what those duties were; but whether he does or not, I do not think I could change my own opinion that it requires a long course of training to enable a man properly to discharge those duties.

2661. Do you not think that a Collector at Liverpool, who had been for 40 years in connexion with the Customs, would be quite as capable to undertake the duties of the Inland Revenue as you would be yourself?—I have not the slightest doubt that he would, *cæteris paribus*; but we are speaking of the detailed duties of an officer who would be responsible to me.

2662. You would both have to look to those under you with regard to details?—Certainly.

2663. Mr. *Cardwell.*] You have been asked about duties discharged by officers of Customs for the Board of Trade: those, I presume, are all duties connected with merchant shipping and merchant seamen?—Entirely.

2664. And, therefore, it is more likely that an officer of Customs would understand the subject-matter with which he was dealing than an officer of Inland Revenue?—The duty would be more kindred to his own, certainly.

2665. You have said that you would not like to be responsible for the safety of your revenue, unless the officers under you had all been specially trained for the discharge of their duties, and had passed through the different grades of the service?—Yes; I spoke with especial reference to the Excise.

2666. Would you, then, feel that it was a natural thing to promote a gentleman who had spent his life in the Excise to a high place in the Customs, and *vice versâ*?—I should not like to see that done, I confess.

2667. Do you think it would conduce to the efficiency and, therefore, to the economy of the public

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public service?—No; I think it would have a contrary effect.

2668. You have been asked whether, during the 36 years you have been in the public service, the duties of the officers of the Inland Revenue have been increased: have not the Income Tax and the Succession Tax both been added since that time?—Yes; those were the two things I had in my mind when I made that observation.

2669. And have not the other Boards of Revenue been consolidated with the Excise?—Yes, they have.

2670. *Chairman.*] But in case of the abolition of the Income Tax (which I hope is probable) you would be able, would you not, to dispense with a large number of officers?—No doubt.

2671. Mr. *Cardwell.*] And when that event happens, you will be prepared to reconsider the opinions you have expressed to the Committee?—Yes.

2672. Mr. *Liddell.*] You stated, in reply to a question which I put to you, that you thought the local assessments were loose?—Yes.

2673. They are liable to be checked by your own surveyors, are they not?—Yes.

2674. It is their duty to check them?—We look to them to check them as far as they can.

2675. But if local assessments (which are made with all the local knowledge possessed by the Commissioners of the circumstances of the persons assessed, and which are subject to the control and check of your surveyors) are loose, I want to know upon what ground you think that if those assessments were made by your own officers, they would be more accurate, those officers not possessing that local knowledge?—Because a Government officer has a stronger obligation to do his duty than a man who is appointed as an assessor is. The persons who would undertake those duties are surveyors, and they would make it their business to ascertain the circumstances of the persons living in their neighbourhood; and a great deal more in their case depends on the correct performance of their duties than attaches to local assessors.

2676. You constantly change your surveyors from place to place, do you not?—Yes.

2677. Does not that in itself rather militate against their obtaining that accurate local knowledge which is absolutely necessary?—To some extent, no doubt, it does, and therefore the advantages would be balanced and counterbalanced. I do not myself so much reckon on the improvement which might take place in the assessment, though I think it would be very great, as I rely on the improvement that would be made in the collection.

REFORM CLUB
PALL MALL

Veneris, 15° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. Bagwell.
Mr. E. P. Bouverie.
Mr. Cardwell.
Mr. W. E. Forster.
Mr. Hankey.
Sir W. Hayter.
Mr. Horsfall.
Mr. Laird.
Mr. C. Turner.
Sir H. Willoughby.

T. B. HORSFALL, Esq., IN THE CHAIR.

HENRY WILLIAM DOBELL, Esq.; called in, and Examined.

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2678. *Chairman.*] You are in the Customs' Department?—I am.

2679. What is your present position there?—Comptroller General.

2680. Will you have the goodness to describe, briefly, what are the duties of your department?—The duties of my office are, the preparation of the Customs Revenue Account, and also the Vote Account, which is presented at the expiration of each month to the Audit Board. I am also required to exercise a general supervision over the expenditure of the Customs branch of the public service.

2681. Is not a large proportion of what may be considered the legitimate work of the Comptroller General done by the Examiner?—No; I am not aware of any portion of the work done by the Examiner that could, with safety or convenience to the public service, be performed by the Comptroller General.

2682. Strictly speaking, you are the Accountant of your department?—I am.

2683. Is it not the Accountant's duty to check all money receipts?—It is his duty to see that all receipts are properly brought to account and passed into the Exchequer, but not to ascertain that the proper amount of duty has been paid. The Examiner checks and certifies the receipt to the Comptroller General, and it is then the Comptroller General's duty to raise a charge against the several collectors upon the evidence furnished to him by the Examiner, and to see that those collectors properly account for the money, and that the whole of the money ultimately passes into the Exchequer.

2684. There are certain duties discharged by the Examiner before the accounts come to you?—Certainly.

2685. You have, in fact, a check upon the receipts, but you do not raise that check yourself?—We have ourselves no check upon the annual receipts; we have a check upon the passing of the money into the Exchequer, but we have no actual check upon the receipt; that rests entirely with the Examiner.

2686. Will you have the goodness to describe how the Examiner performs that duty?—The whole of the bills, which are copies of the entries upon which the merchants pay the duties, are forwarded to the Examiner from every port throughout the Kingdom, every day. He examines them, computes the amount of duty, and certifies to me at the end of each month how much duty ought to have been received at each port, according to the entries which have been furnished to him; and it is then my duty to see that the collectors properly account for that amount.

2687. That forms a considerable portion of the work that is performed in the Examiner's office, does it not?—Yes; it forms a very large portion of it.

2688. What has the Examiner to do besides performing that duty?—Besides his actual check upon the receipt of revenue throughout the whole Kingdom, he has to perform the duty of jerquing all import accounts in London, which involves the seeing that all the cargoes, as they are imported, are duly accounted for, either by being secured in bonded warehouses, or by being cleared from the ship by the payment of duty, if any be due; and it is his duty to see that everything which is contained in the ship's report is satisfactorily and properly accounted for. In addition to that, he has the work of keeping an account of the stock of goods in the bonded warehouses throughout the Kingdom, and of exercising a check upon the daily deliveries from warehouses, which he is able to do by reference to the lockers' schedules, and by comparing those lockers' schedules with the entries with which he is furnished from day to day. In addition to that, he keeps an account of all removals coastwise; and, further than that, a very large portion of his staff is employed in preparing details for the Statistical Department.

2689. Is it not the duty of the Comptroller General to check the disbursements?—Yes.

2690. Does he check drawbacks and over-entries?—He does not check them, but he is furnished with the debentures for drawback with a view to their transmission with his accounts to the Audit Board, so as to satisfy that department that only such payments have been made out of revenue as are recognised by Act of Parliament.

2691. Are the whole debenture certificates for drawbacks and over-entry certificates for the United Kingdom, checked in London?—Yes.

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2692. This also forms a portion of the Examiner's work, does it not?—Yes.

2693. Taking the number of clerks employed in checking the duties received, and the number employed in checking the disbursements, what proportion would form the whole number of clerks employed in the Examiner's department?—The Examiner's department has nothing to do with checking disbursements, beyond drawbacks and repayments out of revenue.

2694. But it has to do with checking duties, has it not?—Receipts.

2695. Will you state, if you please, what the proportion is of clerks employedon that duty?—I should think that almost two-thirds are employed on Statistics, and the others are employed in the ordinary work of the Customs.

2696. Do you not think that the expenditure, with regard to that portion of the duty of the Examiner, should come under the head of your office?—No, I think not; I have nothing to do with the entries. The Examiner alone has the means of checking debentures and over-entry certificates.

2697. How many clerks are there in your office?—Fifty-two.

2698. Supposing you add to them the number of clerks employed in the Examiner's office on mere accountant's duty, do you know what the number would amount to?—I have not thought of that; but I do not think there is any portion of the Examiner's work that could by possibility be transferred with convenience or safety to my department: it would be foreign to my work altogether.

2699. Are you aware that the aggregate number employed in the Accountant's Branch of the Inland Revenue is 69 persons, though the duty received is much greater and the payments are more numerous in proportion?—Yes; but the amount of revenue received would not regulate the number of persons employed; we could as easily receive 70 millions as 24 millions.

2700. Can you rely on the Examiner's office as an efficient check?—Yes; and upon that point I can speak with great confidence, because a conference was held, by desire of the Lords of the Treasury, between the Secretary of the Audit Board and one or two of its Principals, and the Secretary of the Board of Customs and myself, with a view to ascertain how far it would be possible to carry out a recommendation contained in the Report of the Committee on Public Accounts, dated 11th June 1861, viz., that of establishing an independent check by the Audit Office over the receipts, either by a concurrent audit, or by an examination, from time to time, of a portion of the income accounts of the revenue departments: and we found that to establish the concurrent audit (which was recommended by Sir James Graham; and I was myself examined before that Committee), it would be necessary to have a staff of clerks from the Audit Office constantly stationed at the Custom House, an arrangement which Mr. Romilly, Chairman of the Audit Board, thought very objectionable. (See his evidence before that Committee, Question 129). It would be putting the public to a vast expenditure without any shadow of corresponding benefit. At the conference, what the nature of the check upon the receipts really was; and the explanation turned out to be so conclusive that it was communicated to us by the Audit Board, that nothing could be more satisfactory than the check on receipts which is exercised by the Customs, the leading feature of which is the independent check of the Examiner over that branch of the business; and the Audit Board felt it was best to leave the matter as it was.

2701. Are you aware that it has been stated to us in evidence that the Examiner's office is not of the least value as a check upon the delivery of goods?—I have understood that that has been stated, and I certainly was very much surprised when I heard it. I am sure it must have been stated under some misapprehension. I am perfectly certain that there must have been some misapprehension as to the real utility, and as to the object for which it was created. I am myself personally in daily communication with the Examiner, and certainly I can say that to me he renders a most important service, and, in fact, without him I should be utterly unable to ascertain the amount which I ought to charge the collectors at the various outports, or in London.

2702. Are you aware that that statement was made to us by an officer of great experience in the service?—I am quite aware of that; but, nevertheless, I am very much surprised at the statement, and I cannot help thinking that it was made under some misapprehension.

2703. It has been stated to us (and an offer was made to supply us with numerous cases in proof of the statement) that over-deliveries of goods had frequently been made, and that the Examiner knew nothing about them: what have you to say to that?—First, that there seems to be some misapprehension as to the real nature of the Examiner's duties as to deliveries from the warehouses, which is simply to see that the warehousing departments do not issue orders for the delivery of goods without sufficient warrant; and secondly, that where you are administering the affairs of a great branch of the public service, involving the collection of revenue to the extent of nearly twenty-four millions in the course of a year, it can hardly be expected that cases will not sometimes arise in which errors will creep in, which errors may perhaps pass for a time undetected; but looking at the question altogether, and having had 30 years' experience, I feel perfectly convinced that it would be utterly impracticable for any man, or for any body of men, however well acquainted they may be with the Customs Department, to establish any system more thoroughly fitted for securing the safety of the Revenue than our present system is. I do not mean to say that it is perfect, but as we find out defects, we endeavour to make improvements; and I do not think that it would be possible to devise anything more efficient than our present system is.

2704. Do you think it possible that errors in the stock account, to the extent of 300,000 or 400,000 pounds weight of coffee, could exist under the present system?—I think it is quite possible such cases may have occurred; for instance, when I was at the St. Katharine Docks as a clerk, and when I had to prepare the stock accounts for the Examiner, I remember distinctly that I found that a cargo had been omitted by error; that amounted to some thousand gallons of rum: but by the present altered system of raising the stock accounts, errors of that magnitude could scarcely be committed. Trifling differences will creep in from time to time, but we always have the means of remedying such errors, because we keep what we call a memorandum-book, which is made up at th end of every year; and if we find that there has been a deficiency,

deficiency, or an excess, we deduct or add, as the case may be, and in that way errors are corrected every year. It is impossible to carry on a business of such an extent without errors sometimes occurring.

2705. Notwithstanding the frequent occurrence of these errors which have been shown to this Committee, and notwithstanding the opinion which has been expressed by an experienced officer that the Examiner's office is useless so far as regards the delivery of goods, you still think it is almost perfect?—Well, I really do. I should demur to the statement that errors are frequent most decidedly; if they are frequent, they must be very small in amount. I really cannot, for a moment, admit that large errors are frequent.

2706. Do you consider that an error to the extent of from 300,000 to 400,000 pounds weight of coffee is a small error?—I should think that that was a cargo which was omitted by some accident from the monthly import account formerly supplied to the Examiners by the Comptrollers of Accounts; but the system of raising the stock accounts has, for some years, been entirely changed.

2707. That, I believe, was stated by Mr. Daly before this Committee?—I do not dispute it; it very likely may have been the fact.

2708. Can you state what is the cost of the Examiner's office?—I do not quite know; I think it appears in a report.

2709. I believe it is stated to be about 25,000*l.*?—I think about that.

2710. Then, notwithstanding what has been said as to its inefficiency, you do not think it is desirable to abolish the Examiner's office?—No, I do not believe that the Government would have the confidence to do it.

2711. With regard to monies which are not duties, such as fines on the produce of sales, how do you deal with them?—They are brought in as a distinct item in the revenue account; that is, fines, forfeitures, and fees under the Merchant Shipping Act.

2712. Take the case of fines; the amount is considerable that is received during the year, is it not?—Not very large.

2713. Be the fines large or small, they are brought to the credit of the revenue account?—Certainly; we have a distinct heading in our account-current for them.

2714. Are all accounts with reference to fines duly audited?—They are duly audited.

2715. How are the proceeds of goods seized sold and disposed of?—By public sale.

2716. And the Revenue credited?—And the Revenue is credited with the proceeds.

2717. Are those accounts audited by the Audit Office?—Yes; there is but a small audit that the Audit Office can exercise on receipts; the great audit on receipts is exercised in our own department by the Examiner. There is only one means by which money can be brought into the revenue account, namely, by entry; and a copy of each entry is forwarded, day by day, to the Examiner, so that he becomes cognisant of every item of receipt, by which he is able to certify to me at the end of each month the amount with which I am to charge each collector throughout the Kingdom; and that is the sole basis of my charge.

2718. Can you supply the Committee with the amount of fines received in the Port of London during each of the five years ending 31st December 1859?—I shall be able to do so.

2719. Will you also have the goodness to give the same particulars with respect to the proceeds of goods sold in London during the same period?—Yes.

2720. You are, strictly speaking, the Accountant of the Customs Department, are you not?—Yes.

2721. But, notwithstanding that, you are employed in the discharge of other duties?—Yes; I take everything that is put upon my shoulders.

2722. During the year 1860 you were engaged, with Mr. St. John, in a revision of the various establishments, were you not?—I was.

2723. In regard to what particular branches did you take any steps upon that occasion?—I was directed to accompany Mr. St. John, I believe, because of my general knowledge of the working of all the indoor departments; he was anxious to have an officer on whom he could rely with him, because he felt that he was undertaking a very arduous and important duty, namely, that of reducing the expenditure, and by reducing the expenditure reducing the means of the officers throughout the kingdom. I think his own feeling was that he did not like to go alone, and he was therefore anxious to have some one in whom he had confidence with him.

2724. We have had some evidence from Mr. St. John as to the amount of duties received in consequence of the queries issued by the Examiner; are you aware how those monies have been received?—They are always received by the passing of a further entry; if it is a short payment, for instance, there is what we call a post-entry, by which a party pays a further sum, on which the matter is closed.

2725. How long has jerquing been added to the Examiner's branch?—It was added about the time of the revision in 1860, I think.

2726. As the jerquer never sees the goods, how can he tell whether the record is correct or not?—He has no means of knowing by any practical knowledge acquired at the waterside, but he requires that every account of the examining officers shall be countersigned or certified by the surveyor. Every examining officer is visited and surveyed by a surveyor, and the Examiner must take the account as correct; he has no reason to doubt it.

2727. You are probably aware that there are three chief accountants in the Inland Revenue Department, with their several branches?—Yes, I am.

2728. You are aware, also, that it has been proposed to consolidate those three branches into one under your control?—No, I am not aware of that.

2729. You are not aware that that has been proposed to this Committee?—No; not to place the Inland Revenue and the Customs under my control.

2730. I did not mean under your control, but that they should be placed under one chief accountant?—Yes, I think I did read that in the evidence, but I am not very certain about it.

2731. Supposing such a scheme to be carried out, it might result in the abolition of your office, might it not?—Yes; certainly it would result in the abolition of one or the other.

2732. Do you know anything of the Inland Revenue Department?—No, I do not.

2733. You probably are not prepared to give the Committee your opinion on the general subject of consolidation?—I have thought about it; but I know nothing practically that would justify

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justify me in giving an opinion in favour of such an important measure.

2734. Are you aware that the Board recently expressed a very strong opinion as to the state in which the accounts of the Comptroller in the London Docks were found, on a recent inspection, by the Surveyor General?—Yes.

2735. That is an office with an establishment of about 60 clerks, is it not?—Yes.

2736. Can you, from your recollection, state to the Committee what was the opinion which was expressed by the Board in the case of the London Docks?—The Board was displeased, but at the same time there were many circumstances of extenuation in the case: the Comptroller of Accounts was absent from sickness; he had been suffering, no doubt for a very long time, from a softening of the brain, and I do not believe that he will ever return to his duty; he was extremely anxious to do even more than his health would permit; and I believe, finding that his business was getting almost hopelessly in arrear, that he fully intended to bring the whole matter before the Board at the expiration of the financial year; but it so happened that before that time came he was taken so ill that he was obliged to leave. The whole facts of the case were brought before the Board, and the Board felt, on looking into the matter very carefully, that whilst they were much displeased at the accounts having got into that state of arrear, it was not a case in which they were called upon to deal with severity.

2737. Are you aware of the fact that the office of the Comptroller of Accounts has never been inspected by a commissioner?—I do not think that that can be the case. I was myself at the St. Katharine Docks for eighteen years, and I can distinctly recollect that three or four times I saw a commissioner there, and many times I saw a surveyor-general.

2738. Can you state to the Committee the net costs of revenue for the year ending 31st March 1863?—I did not bring those particulars with me; the Return which was presented to Parliament was to the 31st March 1861, and I made all my memoranda with reference to that year.

2739. Are you prepared to give the Committee any data as to the cost of collection?—Yes, I think I can; my attention was drawn to this matter by reading some of the evidence which had been given before this Committee. I looked upon it as being a very important subject, and I thought it was very desirable that the Committee should be set right on one or two points, so that no erroneous impression should go forth to the public; because fabulous sums have been cited in the daily journals and elsewhere about the cost of the Customs collection. Those statements have evidently been put forward by parties who have been unaware of the real facts, and they would not continue to be made if parties would only take the pains to come to official sources and ascertain what the facts really are; for my own part, when people come to me to make inquiries, I am always very desirous to clear up any difficulty. On looking at the matter with this view, I made a few memoranda, which, with the permission of the Committee, I will read: "Great difference of opinion exists as to the correct interpretation of the term 'costs of collection' as applied to the Customs revenue, and as to the items which should be included under that head. Sir Thomas Fremantle, in his evidence before this Committee last Session, stated, in Answer 907, that according to his view 'the expense of collection is the expense of the establishment at the time employed in making the collection;' and again, at 1210, 'I limit my view of the expense of collecting the revenue to the officers whose services are indispensably necessary for that purpose.' On the other hand, it is thought by some that under this head should be included not only the total cost of the Customs Establishment, as shown by the Estimates presented to Parliament (without reference to the fact that a great part of that establishment is employed for purposes quite unconnected with the collection of the Revenue), but also the amount paid for superannuations, compensations, &c., and also the greater portion of the expense of the Coastguard Force; and Mr. Daly proposed to go even further than this, and to add to the amount actually paid for rent, repairs of buildings, &c., a sum of 10,000*l.*, which he 'guessed' to be the annual value of the premises belonging to the Crown, and for which no rent is paid. The true principle upon which the account of the costs of collection should be made up, appears to be the one recommended in the fourth Report of the Commissioners of Inquiry into the Customs and Excise, dated the 3d August 1819. Their observations on the question were as follows, viz.: 'In the first place, we recommend that the account of charge of management be made up in a different manner from that which has hitherto been the practice; that all charges which do not specially belong to the collection of revenue be excluded from it, and that they be placed under the head of payments out of this revenue for national objects. By an account so corrected, a just comparison may be formed of the actual charges of collection for any two years, which is now very difficult, from the various extraneous articles which have been admitted into it. The Inspector General of Imports and Exports fully admits the propriety of this alteration, and will be ready to carry it into effect in the accounts of the next and future years under your Lordships' directions. It is obvious that the expense (for instance) of his own department, now become considerable, the duties of which comprise a general view, and require a general statement of the trade, navigation, and revenue of the Empire at large, although charged upon it, does not belong particularly to this branch of revenue. The expense of carrying into effect the navigation laws, the quarantine laws, the warehousing system, should not, as at present, be confounded with the charge of mere collection of Customs revenue. This incorrect mode of making up the account has led to erroneous opinions respecting the expenditure of this department.' In order to carry out the above recommendation, the Commissioners of Customs (as appears by their report to the Treasury, dated 23d December 1819), gave directions for dividing the charges of management under two distinct heads, viz.,—1. Charges of management connected with the collection of the revenue of Customs; 2. Payments for the execution of services not specially connected with the collection of the Customs revenue: and by Treasury Minute of the 18th January following, their Lordships approved of the arrangement, but directed that the expense of the preventive land and water guard should be considered as part of the charges of management connected with the collection of the revenue of Customs, and desired that it might be included in Acount No. 1 accordingly. The account of charges of management or costs of collection continued to be made up in the manner thus recommended and approved until the

the year 1854, when (under the Act 17 & 18 Vict., c. 94,) the system of voting the expenses of the Revenue Departments was introduced, and the costs of the department were arranged under the two heads of effective and non-effective services. These latter charges, consisting of superannuations, compensations, &c., were, in the first instance, ordered to be paid out of the Consolidated Fund, but were subsequently, by the Act 19 & 20 Vict., c. 59, transferred to the Votes. Entirely distinct votes are taken for the two services, effective and non-effective; and in calculating the costs of collection, it is now the practice to take the total amount paid under the former head only, and the result arrived at approximates as nearly as may be to that which would be obtained (exclusive of the Coastguard) under the plan recommended by the Commissioners of Inquiry in 1819: for the amount of the superannuations, compensations, &c., paid under the head of non-effective services does not exceed (indeed does not equal) that paid under the head of effective charges for the warehousing and other departments 'which do not specially belong to the collection of revenue,' and which ought therefore to be excluded from the charges of management. Taking the amount expended out of the Vote for 'Effective Services,' the costs of collection for the year ended 31st March 1861, amounted to 770,314 *l.*, giving a percentage cost of 3 *l.* 6 *s.* 2 *d.* on 23,278,250 *l.*, the net receipt for that year; and for the year ended the 31st March 1862, to 732,558 *l.*, giving (as stated by Sir T. Fremantle, in answer to Question 1063) a percentage cost of 3 *l.* 1 *s.* 10 *d.* on 23,692,955 *l.*, the net receipt for that year."

2740. Do I collect from what you say, that in the desire to ascertain the cost of collection you do not think it is a common-sense view to charge either interest or rent for buildings belonging to the Government?—The fact is, that the purchase-money of those buildings was thrown as an item upon the cost of collection for the year in which the buildings were purchased, and therefore, we think it not fair to throw it on another year, it having already passed one year which has borne it as a charge; and so this year, if any premises were purchased, the whole purchase-money of those premises would be thrown upon the cost of collection for this year.

2741. Has that been invariably the case?—Yes, that has been invariably the case.

2742. Is it not usually done by a vote of the House?—Yes, invariably; about two years ago we paid about 4,000 *l.* in the Port of Sunderland, and special provision was made in the vote for that.

2743. And was that charged as a portion of the cost of collection?—Yes, decidedly. We have not the power of shutting out of costs any payment we make, except for drawbacks and over-entries. The Audit Board would not pass our account if we did.

2744. Sir *H. Willoughby.*] Do you charge the entire amount of the capital laid out in the building?—Yes, the entire amount. The votes of Parliament are taken to meet all payments that fall within the year; and if we were to pay 20,000 *l.* as the purchase-money for a building, we should of course know that such payment was coming on, and therefore we should make provision for it in the estimate to be laid before Parliament.

2745. *Chairman.*] Then in any of those years in which you had to purchase buildings, the cost of collection would amount to so much more?—Yes.

2746. Sir *H. Willoughby.*] Have you made out the percentage upon the cost of collection in the Customs?—Yes, I have it here.

2747. What do you make it?—Taking the costs of collection as now made up by the Customs, they amounted, for the year ending 31st March 1861, to 770,314 *l.*, according to the Return which was called for by the Chairman of this Committee, giving a percentage cost of 3 *l.* 6 *s.* 2 *d.* on 23,278,250 *l.*, the net income for that year; and for the year ending the 31st March 1862, the cost of collection amounted to 732,558 *l.*, giving, as was stated by Sir Thomas Fremantle, in answer to question No. 1063, a percentage cost of 3 *l.* 1 *s.* 10 *d.* on a receipt of 23,692,955 *l.* for the year. That is following out the principle which we now act upon, namely, taking the entire vote for effective services as the proper item to be dealt with as cost of collection.

2748. *Chairman.*] Have you estimated what the percentage is, taking into account the other branches of the service to which you have alluded?—If we were to follow out strictly the plan laid down by the Commissioners of Inquiry (under which the Coastguard, and also the superannuations, would be included, but under which all extraneous services, or that portion of the several branches that cannot properly be considered as connected with the collection of the Customs revenue, would be excluded), then it would run thus: charges of collection, as shown by Parliamentary Return, 770,314 *l.* From that we should abate, as an estimated cost of those departments the expense of which is not necessarily incurred in the collection of the revenue, a sum of 283,108 *l.*, and on the other hand we should add superannuations, amounting to 244,717 *l.*; and we should also add 450,031 *l.*, the actual cost of the Coastguard during the last complete year it was under the Customs; and we might add, as was suggested by a witness examined before this Committee, stationery, 8,375 *l.*, and also postage, 4,680 *l.* This would show a total cost of collection of 1,195,009 *l.*, and a percentage of 5 *l.* 2 *s.* 8 *d.* on the net receipt of 1861, instead of 1,542,891 *l.*, as estimated by Mr. Daly, and a percentage of 7 *l.* 3 *s.* 10 *d.*, as erroneously calculated by him. Exclusive of the cost of the Coastguard effective service, the total costs under this plan would amount to only 744,978 *l.* instead of 770,314 *l.*, as taken by the Customs, and the percentage cost to 3 *l.* 4 *s.*, instead of 3 *l.* 6 *s.* 2 *d.* on the net receipt of 1861; so that our present plan of making up the account is rather against us, inasmuch as what we add is more than what we deduct.

2749. What I want to know is this, what is the percentage, calculating the cost of all the services which are now imposed upon the Customs as a part of their duty?—The whole combined?

2750. Yes?—Including the 283,108 *l.* before mentioned, I find the percentage would be 6 *l.* 6 *s.* 11 *d.* It would be altogether a misnomer, however, to call that the cost of collection.

2751. The costs of the Customs Department, perhaps?—Yes.

2752. What would be included?—We should include, for instance, the whole of the Board of Trade work. They pay us about 12,000 *l.* a year; but I think that if we charged them 30,000 *l.* we should be a good deal nearer the mark. I ought to state that I am myself to blame, perhaps, for that, together with Mr. St. John, because I had something to do with fixing the amount at each port; and as we neared the end of our journey, the conclusion that we came to was, that we had been

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a great deal too lenient with the Board of Trade when we first started. We did not want to overestimate the importance of the work which we were doing for them; but I am perfectly certain that if we were intrusted with the same work again, we should be inclined to treble, if not more than treble, the amount, rather than leave it as it is. Then we do a vast amount of work in the way of payments for other departments; we do the whole business of the light dues and receiving wreck; in fact, we do what may be called the thousand-and-one things that we are asked to do. We have to attend to all the statistics for the whole country, and they give us a great deal of work.

2753. Mr. *W. E. Forster.*] You do that for the Board of Trade, do you not?—Yes; but they do not pay us for it.

2754. Sir *W. Hayter.*] Are the statistics to which you refer included in the 30,000*l.*?—No.

2755. Mr. *Cardwell.*] When you speak of the Board of Trade work, you mean, do you not, the new work imposed upon you by the Merchant Shipping Act of 1854?—Yes.

2756. *Chairman.*] In point of fact, you agree, do you not, with what has been said by a previous witness, that the Board of Trade is rather a hard taskmaster?—No, I do not think they intend to be so; but I do not think that the facts were brought properly before them.

2757. Sir *W. Hayter.*] Are there any other matters that occur to you?—No, not at this moment.

2758. Compensation allowances?—Yes; and navy allotments, and so on.

2759. *Chairman.*] Can you state the amount of the salaries in the Customs Departments altogether, exclusive of the Coastguard, for the year ending 31st March 1861?—£.596,002. 14*s.*

2760. Will you inform the Committee what was the cost for stationery for the same year, including everything supplied from the Stationery Office?—That does not form an item in this return. I have not a copy of the finance account here. We do not provide for it ourselves.

2761. Can you inform the Committee what was the expenditure under the head of postage, and carriage of books and parcels?—We have miscellaneous expenses, including the carriage of parcels, 5,765*l.* 11*s.* 1*d.*, and postage we have 728*l.* 10*s.* 9*d.*

2762. Can you inform the Committee of the amount expended in the legal branch, exclusive of salaries, but including all other charges and expenses?—£.8,064. 14*s.* 10*d.*

2763. There are various buildings, the property of the Crown, which are occupied by the Customs, are there not?—Yes.

2764. Will you state, if you please, what those buildings or properties are, where they are situated, and the annual value of each?—We have what we call a rent-book, and at every port there is a book in which there is a record kept of the premises belonging to the Crown, which are very extensive sometimes; as warehouses, custom-houses, private houses, and so on.

2765. Perhaps you can put in a statement of that?—I will endeavour to do so.

2766. What was the aggregate amount of superannuation allowances and compensations for the year ending 31st March 1861?—£.244,717.

2767. Can you state the cost of the Coastguard for the same year?—We had not the Coastguard with us in that year, but the cost of the Coastguard, the last complete year in which that department was under our care, was 450,031*l.*; that was for the year ending the 31st March 1856.

2768. Can you give the Committee any information as to the actual cost of the collection of the Inland Revenue?—No, I am not able to give the Committee any practical information with regard to the Inland Revenue. I have no practical knowledge of the department.

2769. Mr. *Cardwell.*] You have been asked about errors which are said to have taken place in regard to the entry of duty-paid goods, and I understand you to say that you demur to the statement that such errors are frequent?—Yes, I do, because I think I should have heard of them if they had been very frequent and large.

2770. Looking to the vast amount of imports and to the great number of transactions, are you of opinion that the errors which are made are numerous and frequent?—I think not.

2771. Are you of opinion that the mechanism which is used in your department is such as to detect those errors within a reasonable time after they have occurred?—Yes, certainly, there is no doubt about that.

2772. *Chairman.*] Except in the delivery department?—I cannot admit that; I think there is a misapprehension altogether in regard to the carelessness of the Examiner's department in checking deliveries. The fact is, that the Examiner has nothing to do with checking deliveries; it is not a part of his business.

2773. Then, in point of fact, he does not check them?—No. He has nothing to do with the actual deliveries from the warehouses; his office is not at all fitted for that work; that is a work that entirely rests with the Comptroller of Accounts; and if any erroneous delivery takes place from a warehouse, different from what is expressed in the entry passed by the merchant, the fault lies at the door of the delivering officer. The Examiner's work is simply that of seeing, by the lockers' schedules (which set forth a return of all orders sent to him for the delivery of goods), that those orders actually agree in particulars, so far as the nature and quantity of the goods is concerned, with the bill or copy of the entry in his possession; and thus he exercises a control over the warehousing department, but he does not profess for a moment to exercise any check on the goods actually delivered.

2774. Mr. *Cardwell.*] Do I understand you, then, to say that although the system is not perfect, yet in your judgment the best precautions are taken, that can reasonably be taken for the security of the revenue?—I think so.

2775. And did I also understand you to say, that from time to time, as experience suggests, every endeavour is made by you to render the system yet more perfect?—Certainly.

2776. You have referred to the Act by which provision was made for charging you with gross revenue; there were two Acts passed, one in 1854 and the other in 1856, were there not?—Yes; the Act of 1854 was an Act entitled "An Act to alter the mode of providing for certain expenses now charged on certain branches of the Public Revenues, and upon the Consolidated Fund."

2777. What was the principal object of that Act?—The principal object of that Act was to "bring the gross income and expenditure of the United Kingdom and the Isle of Man under the more immediate view and control of Parliament."

2778. How was that Act ordered to be carried into effect?—The last section of the Act authorised

rised the Lords of the Treasury to make the necessary rules and regulations for that purpose, and consequently a Minute, which I have here, was issued by their Lordships, containing instructions by which we were to be governed in all our future proceedings as regards the payment of our expenses: the Minute is headed "Treasury Minute, dated 22d August 1854, for carrying into effect the provisions of the Act 17 & 18 Vict. c. 94," and this passage occurs in it: "In giving effect to that part of the Act which transfers the charges of collection and management of the revenue to the votes of Parliament, my Lords consider it desirable to adhere, as far as possible, to the regulations at present established for collecting and remitting the public revenue, and for defraying the public services which have hitherto been paid in every part of the United Kingdom, out of local receipts. The change which has been made in the mode of providing for the expenses of collection has for its object to bring that branch of the public expenditure under the annual revision of the House of Commons, and does not render it necessary to restrict the facilities which have hitherto existed for the payment of such expenses as may have received the sanction of Parliament. Under the existing mode of payment the public money is made available for the service of the public at the earliest moment. All unnecessary remittances to and from the country are avoided, a saving of interest and commission is effected, the security of the public money is promoted, and the public accounts are simplified. This mode of payment is moreover consistent with the provisions of various Acts of Parliament, regulating the payment of naval and other voted services where they are directed to be made by the collectors of the revenue out of local receipts. My Lords desire therefore that the expenses of collection and management at the several stations throughout the United Kingdom may be paid as heretofore out of the revenue collected on the spot, and that the vouchers for such payments may be remitted to London and treated as bills recoverable out of the Votes of Parliament. The cash received on account of revenue at the head offices in London has in like manner been made immediately available for the public service, and the claims on those offices have been satisfied out of the current daily receipts. The payment of such receipts to the Bank in gross, and the issue of them again from the Bank for the purpose of meeting the daily payments would have the effect of increasing the balances, and would be attended with unnecessary risk. My Lords are therefore pleased to authorise the revenue departments to continue their existing banking arrangements, which are perfectly consistent with the strict appropriation of the grants of Parliament with such modifications only as the following directions may render necessary. The payments to be made by the revenue departments either at head-quarters, or through their local collectors, will consist of, 1st. Drawbacks, repayments, pensions, superannuations, and retired allowances. These payments remain as heretofore finally chargeable on the revenue, and they will not be affected by any of the regulations to be made for the services to be defrayed out of the sums voted by Parliament for the charges of collection and management of the revenue. 2nd. Advances for charges of collection and management, which being provided for by Votes of Parliament, will be repaid to the revenue out of such votes. 3rd. Advances for other departments of Government for services provided for by Parliament, which will in like manner be repaid to the revenue out of the funds and in the manner prescribed by Parliament."

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2779. Are those Treasury regulations strictly carried out in the Customs department?—They are, with this exception, that superannuations and retired allowances are now specially voted by Parliament under the Act 19 & 20 Vict. c. 59, and are advanced out of revenue, and repaid out of the Vote in the same manner as the charges of collection.

2780. Is there any ground for the assertion that the Act is violated by the Customs department?—Not the slightest; we have no power to do so; we cannot withhold a single shilling; the Audit office watches us very closely; we should have them down upon us in a very short time, and I should be had up to the bar of the House of Commons, I believe, if I did anything of that sort.

2781. Is it correct to say that the Act in question is no check upon the department in which you serve?—No, it is a very great check, as will be seen by the Treasury Minute I have referred to, which I beg to hand in.

2782. Will you have the goodness to explain how the check is exercised?—An account showing the appropriation of the sums voted by Parliament is prepared; and, under the Act 24 & 25 Vict. c. 93, is transmitted by each of the revenue departments, on or before the 30th June in each year, to the Commissioners for Auditing the Public Accounts, who are required to cause the same to be forthwith examined and certified as to its correctness or otherwise, and then forwarded to the Lords of the Treasury to be laid before Parliament.

2783. Are drawbacks paid out of duties received?—Yes, they are paid out of monies in the hands of collectors arising from the duties of Customs, under the authority of the 25th section of the Customs Consolidation Act, 1853.

2784. Do you think that that system is a correct one?—I do. It is distinctly laid down by Act of Parliament; we have no option in the matter.

2785. Do you think that any advantages would arise from having the gross receipts paid into the Exchequer as money is collected, leaving the sums required for payments to be provided for by remittances to the outports?—None whatever; and Lord Monteagle, who has been referred to as an authority on this subject, in his evidence before the Select Committee on Public Moneys in 1856, Questions 15, 16, and 33, gave it as his opinion that such a plan would be impracticable and absurd. The fact is that, under such a system, we should have no means of making payments on debentures, and certificates, without a special Vote of Parliament for it; we should, moreover, be carrying into account as revenue, that which is not revenue, because a very considerable portion of the cash paid in by the public from day to day, consists of over payments. If a merchant paid for instance, 500 *l.*, and we were entitled to have only 400 *l.* of that amount, it would be wrong to carry to revenue 500 *l.* when he might come back the next day and claim the 100 *l.*

2786. I understood you to state distinctly to the Committee, that in obedience to the Treasury Minute, you carry strictly into effect the requirements of the Act of Parliament?—Yes, we do so in obedience to the Act of Parliament itself, as well as in obedience to the Treasury Minute.

2787. And do you say, that if you were to carry

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the payments to which you have last referred to the credit of the revenue, you would be giving a false impression by making that appear as revenue which never was due from the merchant to the Customs at all?—Certainly.

2788. It has been stated to the Committee that the present system of collecting and remitting duties entails considerable loss in the shape of interest, is that your opinion?—No, we do not lose a shilling, for this simple reason, that the Bank of England does not allow any interest on the revenue standing to the credit of the Exchequer.

2789. Can you furnish the Committee with the particulars of the remittances in money from the outports in England, in the year ended the 31st March 1862?—For the year ended the 31st March 1862, taking the outports of England alone, out of a receipt of 6,087,053 *l.* we actually brought to account, in London, 5,161,781 *l.*, the day after the money was collected; the reason why we get so large an amount brought to account within a few hours after its receipt, is because at the large ports there are branches of the Bank of England into which the revenue is paid, and we get credit the next morning at the Bank of England for the amount; by remittances at longer intervals, generally weekly, through branches of the Bank of England, or by transfers, four of the ports sent us 117,334 *l.*; then we had remittances by Bank notes in halves from three ports, 3,345 *l.*; by bills at seven days after date, from eight ports, 253,885 *l.*; by bills at 10 days after date, from 27 ports, 326,650 *l.*; by bills at 14 days after date, from 11 ports, 175,916 *l.*; by bills at 15 days after date from one port, 39,249 *l.*; by bills at 20 days after date from one port, 5,625 *l.*; and by bills at 21 days after date from two ports, 3,268 *l.*; but no less than 5,161,781 *l.* out of the 6,087,053 *l.* was brought to account the morning after its receipt. The Scotch revenue is sent up by bills at 17 days' date, and the bankers pay interest on the deposits in their hands awaiting remittance, and as to Ireland, the revenue passes through the Bank of Ireland.

2790. I understand you to say that where there is a branch of the Bank of England the remittance is immediate?—Yes.

2791. Where there is no branch of the Bank of England, is every effort made on your part to obtain the most economical mode of remittance?—Yes; bankers naturally desire to make the best terms they can, and we, of course, seek to do the best we can for the public service; we often have great disputes with them; sometimes they want to charge us commission, but I always dispute that; we have very great difficulty with them in many cases.

2792. Do the remitting bankers give security to insure the Crown from loss in respect to the money deposited in their hands?—They do throughout Scotland, and a large number of them do in England; but sometimes they will not do it, and they say, "We will have nothing to do with you if we are not allowed to do the business on our own terms."

2793. But you say that every effort is made on your part to secure economy?—Yes; our Board have communicated with some of the Scotch bankers, asking them to give us the same indulgence that they give to the mercantile community by reducing the terms on their bills, but they said, "No, you require us to give you large security in the shape of Government stock, and we will not do it."

2794. Are there large payments made at the out-ports on account of other public departments, such as Army, Navy, half-pay pensions, &c?—Yes; we pay to the extent of between 600,000 *l.* and 700,000 *l.* a-year for those departments.

2795. Are the vouchers for such payments treated as remittances?—Yes.

2796. Does this arrangement afford any great convenience to the public departments concerned, and to the persons who have to receive money?—It does; it saves those departments sending down large sums of cash; and I have no doubt that it saves expense to the public.

2797. Are the debentures and over-entry certificates in a complete state when they leave the officers of the out-door department?—No; the cash has not been computed in any case.

2798. Do you concur in an opinion which has been expressed here, that the duty performed by the Examiner of checking these documents, is quite superfluous?—Certainly not; he does a most important part of it; he sees that the duty, which has been calculated by the Collector, has been rightly computed, and that the payment is in every way warranted.

2799. With regard to goods deposited in bonded warehouses, do you consider the check of the Examiner's Office to be valuable or not?—I do; more especially in seeing that goods removed from port to port under bond, are duly accounted for. In one such recent case, no less than 468 *l.* 8 *s.* 7 *d.* of duty was recovered entirely through the check of the Examiner.

2800. Are the proprietors of bonded warehouses responsible to the Crown for the safe custody of the goods deposited in their warehouses?—Yes.

2801. Did you visit the port of Liverpool with Mr. St. John, in the autumn of 1860, for the purpose of revising the establishment?—I did.

2802. It has been stated to the Committee that there was a time when it was supposed that the port of Liverpool could not go on without one Inspector General, one Comptroller, two Comptrollers of Account, three Inspectors of the river, and two Receivers of wreck, and that those duties are now all performed by the Collector of Customs. Can you state in what manner those duties are performed?—The Collector in Liverpool can exercise, no doubt, a general supervision over the whole; but it would be impossible for him personally to attend to the discharge of all those duties. At the time of the revision, when the superior officers were reduced in number, special provisions were made, in order that the Collector might be furnished with a sufficient staff of assistants to discharge all those duties, leaving him to exercise a general supervision; for instance, when the office of Comptroller was abolished, the chief clerk was first made Comptroller and chief clerk, and afterwards chief clerk and assistant Collector, to take a part of the Collector's duties when he was otherwise engaged; the Collector has also two or three very able officers in the out-door department, on whom he mainly relies, because his duties are of such a nature, that he cannot possibly be continually leaving his office; he must be at the beck and call of the public whenever they come to him. It would not do for a merchant to call and find the Collector absent; if that were to occur, the Board would very soon have a letter of complaint sent in.

2803. Is it your opinion that the arrangements which were made, and to which you have referred carried retrenchment as far as was consistent with efficiency?—I think so.

2804. Can

2804. Can the Examiner in London readily furnish particulars of the trade of each port in the United Kingdom?—He has every facility for doing so.

2805. It has been suggested that the statistics for Liverpool might be kept at that port, do you think that that course would be attended with convenience to the public?—No; I think it would be attended with inconvenience.

2806. *Chairman.*] Inconvenience to whom?—Inconvenience to the public service. It would be impossible for the Collector at Liverpool to keep the statistical accounts there, and for us to be in the same position in London that we now are, to meet the constant demand made by Parliament, or the Government, for returns. The Examiner is constantly being called on to furnish returns, and it is only, of course, by having all the materials at hand that he can do so, and if he had to send down to Liverpool for information we should have the returns delayed; and even when they were made, the Examiner could not be held responsible that they were right.

2807. Mr. *Cardwell.*] Do you know how many clerks are employed in the Examiner's office on the accounts of Liverpool?—I think 13; that is including all the work for Liverpool, the checking of the receipts, the statistics, and everything else.

2808. Do you think that if the statistical accounts were kept at Liverpool, instead of in London, it would be attended with economy or the contrary?—The effect would be to put the public to the expense of five or six more clerks; the Examiner employs 13 clerks upon the Liverpool accounts, and that includes everything; but if the statistical accounts of imports and exports were kept at Liverpool instead of in London, an addition of 12 clerks would be required to the establishment there, as estimated by the Collector himself, and the Examiner would still have his check over the receipts to attend to, and to exercise his control over the removal of goods under bond, and so on, which would occupy at least five clerks, so that you would have 17 clerks employed on the duty now performed by 13 clerks in London.

2809. Then sending the statistical accounts down to the outports would not be consolidation, but distribution?—I think so, and I think it would be an inconvenient distribution.

2810. And it would increase rather than diminish expense?—Decidedly.

2811. Can you state why Runcorn was constituted an independent port?—The inhabitants of Runcorn and the merchants there applied to the Lords of the Treasury for bonding privileges, and it was made an independent port in consequence of that application and the great increase in the trade of the place.

2812. Looking to the trade of Runcorn, do you consider it better that it should be an independent port, and that its officers should remit to and communicate with London, or do you think it should have continued to be united with Liverpool?—There is great inconvenience in having any spot where there is a large amount of trade occupying a subordinate position, inasmuch as we can only receive the accounts through the head port; and it renders it necessary in that case to have all the accounts in duplicate. They are kept at the creek, and then they are sent to the port, where they are re-copied and sent up to London; and therefore, when there is business of importance at any place, it is far better that it should occupy an independent position.

2813. Did you accompany Mr. St. John to all the outports, for the purpose of rearranging the establishments in consequence of the alteration which was made in the Tariff in 1860?—Yes, with the exception of five or six on the Essex coast.

2814. Can you name any port in which, in your opinion, the present Customs establishment is unnecessarily large?—No. We started with such a strong desire to effect retrenchment, that we took great care not to leave a single officer more than was necessary for the work; and I am very much afraid that our desire for retrenchment carried us a little too far as regards the cutting down of salaries.

2815. Can you name any port where you think the Collector of Customs has so much spare time on his hands that he could personally perform, in addition to his present duties, the work now devolving on the Collector or any other officer of the Inland Revenue Department stationed in the neighbourhood of that port?—He is Collector of Customs, Collector of Light Dues, Receiver of Wreck, Shipping Master, Registrar of Shipping, and Agent for the Naval Reserve; and looking at all those duties together, having very carefully considered the point, I feel perfectly persuaded in my own mind that it would be very prejudicial to the public service to give him more duties to perform than he now has.

2816. Take, for instance, a great port, where the duties of the Shipping Office are discharged by separate officers; take, for instance, Liverpool: do you think it would be judicious to add to the duties of the Collector at Liverpool all the duties which belong to the Superintendent of Inland Revenue?—I think that if any one could do it, the Collector at Liverpool could; but I should be very sorry to be in his position, if he is to have all that thrown upon his shoulders. I do not think it would be possible for him to do it.

2817. Do I rightly understand your answer to be, that having the highest respect for the Collector at Liverpool, you believe that if the duties could be discharged by anybody, he could discharge them?—Yes.

2818. But that, notwithstanding that high opinion which you entertain of him, you would be sorry in your position, a superior officer of Customs, to see that arrangement made, even at Liverpool?—Indeed, I should; and Mr. Edwards knows my opinion upon the subject perfectly well; we have talked about it a great deal.

2819. Travelling from Liverpool to the other ports generally, do I understand you that strong as your opinion is as regards Liverpool, it would be no less strong, if not stronger, as regards the other outports?—The details of the two departments are so different that I do not think it possible to bring them to bear by any arrangement, however judiciously and well it might be managed.

2820. When you speak of the two things being so different, you mean the different duties of the Customs and Inland Revenue?—Yes.

2821. I understand you to say, then, speaking as a superior officer of Customs, that having recently made a personal survey of almost all the ports in the country, you are of opinion that the Collectors of Customs at those ports have all full occupation for their time?—Yes, I have no doubt about it.

2822. And that to intrust them with another separate and heavy province and duty, would be perilous to the public revenue?—Most decidedly.

2823. Do you think that free entries might be entirely dispensed with, the goods being examined

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from the ship's report?—No, certainly not; the very nature of a report precludes the possibility of it altogether.

2824. In any such opinion as that, then, you would desire to record your entire dissent?—Yes, certainly.

2825. *Chairman.*] You say that the report does not admit of it; will you have the goodness to explain that?—The report does not contain sufficient details to constitute an entry. If, for instance, we get 50 cases reported as "merchandize" only (a very frequent occurrence), it would be impossible to deal with that as an entry. We want an entry of sufficient details, even in the case of free goods, to enable us to keep our statistical accounts. One great principle upon which we require a merchant to enter his goods is, that we may identify every transaction with some one in this country, so that in the case of a concealment of goods liable to heavy duty amongst free goods, we may have some one responsible; but if we were to take the report of the ship, we should clearly have no one responsible at all.

2826. Is it not the fact that all goods are specially defined in the ship's report, with some exceptional cases, where the merchant has to enter those goods on what is called a bill at sight?—No; the packages are constantly reported as "merchandize," or even "contents unknown." You never have sugar described in a ship's report.

2827. Does it not say so many hogsheads of sugar?—But not the quality; that would never be set forth.

2828. Mr. *Cardwell.*] Looking at the Secretary's Department, do you think that by any amalgamation with the Inland Revenue the duties could be performed with less than the present number of secretaries and committee-clerks?—No, I think not.

2829. You have said that you have not particularly studied the Inland Revenue Department; but, so far as your general knowledge of the duties of their officers goes, do you think that those duties are at all kindred to the duties of officers in the Department of Customs?—No, they are quite distinct; the officers of Customs are employed chiefly at the waterside, at the docks, and among the shipping; but, so far as I can understand, the Inland Revenue officers are chiefly, if not entirely, employed inland, in watching the process of manufacture, in visiting distilleries, and so on, at distances away from the Custom-house, and, looking at that fact alone, it would be impossible, in my judgment, for one officer to be employed on the two services.

2830. Your reliance that the revenue is properly guarded depends not merely upon the integrity, but also upon the skill and knowledge, of the servants who are employed in the various grades under you?—Certainly.

2831. Would you have the same confidence in an officer who had been trained under the Board of Inland Revenue, if he were promoted to a high place in the Customs, that you now have in servants who have been trained in the subordinate duties of your own department?—No.

2832. Do you know enough of the duties of the Inland Revenue to enable you to judge whether those who have been trained in subordinate duties in the Customs would, in the course of time, become competent to discharge higher duties under the Board of Inland Revenue?—I daresay that some of them might, after a time and after training, but they would not be in a state to do the work at once.

2833. They would require a separate training to their new duties?—Certainly.

2834. Then do I understand you to say generally, in answer to the questions that have been put to you, that the greatest efforts have been made to follow the simplification of the tariff by retrenchment in the Customs expenditure, and that your opinion is that you have rather carried that too far than not far enough?—I think we have, as regards reducing the remuneration of the officers; I do not think we have as regards the number of officers. I think we have left a fair and sufficient force to each port; but I am afraid that we were a little too anxious that the Chancellor of the Exchequer might realise a sort of half-promise that he had made to Parliament, that he would save 150,000 *l.* a-year. Having that in view, I think we went a little too far in cutting down salaries.

2835. Do you think that, at all events, in that anxiety you carried your reduction of the number of officers as far as it was safe and prudent to do so?—Yes.

2836. Do you consider that you did so to such an extent that it would not be expedient to throw upon those same officers another and a distinct class of duties?—I do not think that that could be done without risk to the efficiency of the public service, and in fact, I might say, with safety to the revenue.

2837. The Collector of Customs, I presume, must always be at his post?—He ought to be always at his post.

2838. Would the imposition upon him of any duties which required him to travel to various parts of an extensive district be consistent with the efficient discharge of his duties as Collector of Customs?—Certainly not; the fact is, that we ourselves, in our own department, have tried to carry what may be termed amalgamation or consolidation as far as we could, but we never have been able thoroughly to accomplish it, even in our own department. I will give you an instance of it, if you will allow me. The office of examiner was charged with the duty of the jerquer; the jerquer's separate office was abolished, and the whole staff was sent to the examiner, but the two branches in his office are as distinct now as they ever were; the jerquer's business is a distinct and separate business. The effect has been that we have saved just one supervising head, all the work being thrown into the hands of the examiner; and with regard to the amalgamation which has taken place at our waterside, I may say that the landing-waiters and the tide-surveyors have been all amalgamated under the name of "examining officers," but their duties are as distinct at present as ever they were. You may go to a quay and see the former landing-waiter landing a cargo, and the tide-surveyor discharging his old duties; they are just as distinct as ever they were; their duties call them to different spots, and they discharge duties which are not at all of a kindred nature.

2839. I understand you to say that this subject is one which you have frequently considered as within the Department of Customs itself?—Yes.

2840. And you have found that there are limits to the degree to which these duties can, with safety to the public and with justice to the fair trader, be united

united with each other?—Yes; and that the only way in which you can effect consolidation is by simply putting heads together; but you must leave the details and branches precisely as they were.

2841. Sir *W. Hayter.*] Then the effect of consolidation, in your opinion, would be not to reduce the number of the officers in the two different departments, but to have less efficient officers in each department?—Yes; that would be the effect of it.

2842. I think you were examined before the Committee on Public Accounts in 1861?—Yes, I was.

2843. And in answer to a question put to you by the late Sir James Graham with respect to the examiner's office, I see you stated: "It has been improved materially of late years; the office of examiner is, I think, a very efficient department, and it has been rendered more efficient by transmission from all the outports to London of the original documents. Every entry that is passed, of the smallest possible amount, at any one of the outports is sent to the office of the Examiner in London, where it is checked and examined, to see that the rate of duty is correctly charged, and that the amount to be paid by the merchant has been correctly computed. In that way a charge is raised daily against the collector at each port, and through his remittances he is to account for money which is so charged against him." Do you adhere to the correctness of those observations?—Certainly.

2844. You were then, in the course of your examination, asked whether you had any objection to a concurrent audit of the accounts of the Customs, and I think you stated that you had endeavoured to render the audit as perfect as you could, and (to mark your confidence in it) that you would not at all object to visitations from the Audit Board to inspect the accounts, to have vouchers laid before them, and to make an examination into the proceedings of the office for the satisfaction of the Treasury or of the public, but that you thought that the second audit upon the whole would be entirely superfluous?—Yes.

2845. And that is your opinion still?—Yes.

2846. In consequence of the evidence you gave on that occasion, the Committee made a report, in which, with reference to the audit of the Customs, they stated this:—"They suggest for consideration whether the advantage of the independent check of the Audit Office over the receipts might not be secured either by a concurrent audit, or by an examination from time to time of a portion of their accounts by the Audit Board." In consequence of that suggestion or otherwise has there been a communication between the Board of Customs and the Board of Audit, to see whether the accounts of the Customs could be more perfectly audited?—Yes; our Board had a letter from the Treasury requesting that they would take steps to place themselves in communication with the Commissioners of Audit, and the Board of Customs decided that our secretary and myself should see Mr. Macaulay, the secretary to the Audit Board, and Mr. Shepherd, one of the inspectors of accounts, and make arrangements with them to see how far any alteration could be made, so as to render the audit of our receipts more perfect than it then was; and Mr. Macaulay and Mr. Shepherd came to the Custom House. I went with them to the Examiner's Office, and carried them through the whole system, and completely satisfied them that it would be utterly impossible to get a more satisfactory or a more complete audit of our receipts than we ourselves had; and I showed to Mr. Macaulay and Mr. Shepherd that the very document which the Examiner furnished me with, and which we call an abstract of duties, monthly for the outports, and weekly for London, which was certified by him to me, was the document upon which I based my charge, and the document I sent to the Audit Board to support my charge; so that they had in their possession all the information that I had in mine.

2847. The gentlemen whose names you refer to are the head officers of the Audit Board, are they not?—Yes.

2848. And they were satisfied with the mode of audit that was adopted by the Customs?—Yes, they were perfectly satisfied with it; I believe that the correspondence has not been altogether brought to a close, but they were pefectly satisfied.

2849. Does the audit very much depend upon the examination in the Examiner's Office?—The audit of the receipts entirely depends upon the Examiner; if the Examiner were removed there would be no check upon the revenue.

2850. So that if the Examiner's Office were done away with, a material security for the public revenue would be prevented? — You must create a new department to supply its place.

2851. It has been stated to us that it would be desirable that the office of Examiner and the office of Inspector General of Imports and Exports should be united, and that by such a union the business would be considerably simplified, a multiplication of accounts would be avoided, and the business would be more rapidly discharged; do you apprehend that those advantages would be derived from the union of those two offices?—The duties of the Examiner are various; he has the jerquing, and he has the audit of the receipt, and he has his statistical work to do. So far as the jerquing is concerned, that, the Inspector General of Imports and Exports could not possibly undertake; and so far as the audit of receipts is concerned, that, he could have nothing to do with; so that the only point on which such a question could be raised would be that of statistics. Now, it is clear that the rough details must be prepared by somebody. The Inspector General of Imports and Exports is a very able man, and equal to doing anything that any man can do, but if he had all the work transferred to him, he must have a corresponding staff; and I do not believe that he would do it with a less number of hands. I speak with confidence upon that point; because, in November 1860, the Examiner applied to the Board to have his establishment increased by 36 more clerks, in consequence of an alteration in the accounts, and the large increase of his business generally. Mr. St. John and I were very much opposed to it; we thought it very unreasonable; we could see no ground on which he could make a claim for 36 more clerks, and accordingly we reported against it. One of the Commissioners took the case up, and disagreed with us, and wrote a report against ours. Still we were not satisfied, and went further, and then we said we were not convinced that a case had been made out. Upon that, Sir Thomas Fremantle decided that the Commissioner, Mr. St. John, and myself should form a sort of committee to inquire personally into the whole case. We went through the

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accounts with a great deal of care; we spent many days over them; and at last came to the conclusion, that the check exercised by the Examiner, and the work done by him was so important, as regarded the public revenue and the public service generally, that we had not the courage, any one of us, to do otherwise than say, "Give him the clerks he asks for."

2852. *Chairman.*]. The duties of jerquer, I think, were only added to his other duties two years ago?—The change was made in July 1860.

2853. Sir *William Hayter.*] Did you all concur in that?—Yes; but it was ultimately decided to gave him 30 clerks. We felt that it was so important a branch of the service, that we could not run the risk of crippling it.

2854. Then I understand you to differ from the statement which I mentioned just now as having been made to the Committee?—Yes; I think that that statement must have been made under some misapprehension.

2855. Mr. *W. E. Forster.*] You say that 30 clerks were added; what was the number before?—About 140.

2856. Sir *W. Hayter.*] From what officers does the Examiner receive the accounts of the stock in the warehouses, or the cargo of a ship?—From the officers of the several stations. Formerly the comptrollers of accounts at the docks sent up monthly accounts of import goods warehoused, and annual returns of alterations.

2857. They come to the Examiner?—Yes.

2858. Supposing, either by intention or accident, the person who made the report to the Examiner committed an error or a fraud, would the Examiner be able to discover it?—He himself could not have discoverd it at the time, but the officers on balancing the accounts would have done so.

2859. Who would be the officer to discover the error or fraud?—The local officer, because the Examiner had to take what materials were given to him. If an officer gave him a wrong figure, it was not within his power to find out that it was wrong.

2860. Is not that, perhaps, the explanation of what has been stated to us. It was asked, "Suppose a large quantity of coffee, for instance, were delivered and not entered, and the charge paid, how would that be found out?" And the answer was, "Not at all; if there were any understanding between the delivery officer and the person clearing it, they would take care that the quantity specified in the warrant was represented by the duty, and that is all that the Examiner can do; all he can do is to check the one with the other." That refers to a fraud and not to an error?—To a fraud and not to an error; to a case of collusion between an officer of customs and a merchant's clerk.

2861. Have you read the evidence which was given before this Committee last year?—Yes.

2862. Can that be the explanation, do you think, that the witness refers to frauds or conspiracies which might be committed, and that the result of those conspiracies or of that fraud might deprive the Revenue of what was due to it; but that it must be by fraud and not by error?—I think that the Witness may have meant to say that the Customs was just as much exposed to fraud as any one else.

2863. All that the Examiner does is to receive the account from the proper officers, and to see that the proper duty is checked upon the several articles which are included in those accounts?—Yes, to exercise a complete audit upon the receipt.

2864. They are to collect the statistics?—Yes. I may here observe that the stock account, to which allusion has been made, is entirely independent of any question of revenue.

2865. If the statistics were collected, partly at Liverpool, and partly in London, they might also be collected partly in Bristol, partly in Gloucester, and partly in different ports; but if they were collected at those various ports, would not great delay arise in ascertaining the actual statistics of the country?—Certainly; and you would still require a very large department in London to put them into one aggregate account.

2866. Do the Returns that are required by Parliament occupy much of the time of the officers of any of these departments?—Yes, a good deal.

2867. So that, independently of this ordinary duty, they have the extra duty of making all these Returns to Parliament?—Yes.

2868. And that occupies a considerable portion of their time?—Yes, it does, a considerable portion.

2869. Mr. *Hankey.*] You have stated that you have considered the subject of amalgamation or consolidation, and that you think it has gone as far as it can go with advantage to the public interest?—Yes, I think so.

2870. When you spoke of amalgamation or consolidation, was it with a view to consolidation in the Customs department, or with an idea of amalgamating the two great revenue departments of the Customs and Inland Revenue?—My opinion is, that the amalgamation of the two great departments, the Customs and the Inland Revenue, is just simply impracticable; and I give that opinion very calmly, very deliberately, and as the result of a great deal of careful consideration, and a great deal of practical experience. In my own department in the Customs, I am perfectly certain that amalgamation would never go beyond the two Board-rooms, or perhaps two or three accountants. I know perfectly well that it would be possible to do that; the Boards of Stamps, Taxes, and Excise have been put together, and the same thing might be done as regards the Customs. I know that as far as putting two or three accountants together, that could be accomplished; but it would only apply to the heads of departments. For instance, I might have intrusted to me the entire accountants' branch of the two great revenue departments, but it is quite certain that if I occupied that position, I should be obliged to sacrifice a very large portion of that practical work, which I now do with my own hand and head, in order to exercise a general supervision over the whole: I could as well take charge of 500 men as of 50 men if my work is merely that of supervision; but I could not do any of that important practical detailed office work which the Board of Customs now require me to do; for, with the exception of very few cases, I am required to report personally on all papers relating to my department; the Board will not take anyone else's opinion. In fact, the work of the two departments would remain the same. Suppose my office were amalgamated with that of the Accountant of Inland Revenue, I could not spare any one of my clerks from the Customs' accounts, as they are all fully employed; and the Inland Revenue, no doubt, would say the same thing. You might create one department under one head, but I very much doubt whether that would

would not lead to very considerably increased expense instead of economy.

2871. But you admit the possibility, do you not, of saving some of the present heads?—I do not know; looking at the experience of the Inland Revenue, I very much question that. You have three accountants now, with 800*l.* a-year each whereas in the Customs we have only one.

2872. Mr. *W. E. Forster.*] You said you thought that amalgamation might be so far effected as to have only one head, by which, I suppose, you mean one Board?—One Board; and perhaps one or two departments might be put together.

2873. Do you feel yourself competent to give an opinion whether the same number of Commissioners that now form the Customs' Board would be able to manage the two departments of Inland Revenue and Customs, or whether it would require an increase in the number of the present Commissioners of Customs?— If the present Board of Customs undertook the administration of the two departments, upon the same principle that I should have to relinquish a large amount of my principal work, there must be a re-arrangement of the mode of carrying on the public business by which they would be relieved of as much of their present work as would compensate for the additional work that would be thrown upon them, otherwise their number would, undoubtedly, have to be increased.

2874. Am I to understand that their work would be entirely confined to supervision, so that other persons would have to do that which is not supervision that is at present done by them, or else that their number would have to be increased?—Yes.

2875. One of those two things must happen?—Yes.

2876. With reference to a question which has been put to you by Sir William Hayter, in relation to an answer given by a previous witness, as to a mistake in delivery, am I right in understanding you to say that you would rely on the present system as a guard against error, but not as a guard against fraud?—No; we do the best we can, of course, to prevent and detect fraud. What I meant to say was that the Customs department is as much exposed to fraud as any other public department or any individual. If there is a case of collusion between a merchant's clerk and a Customs' officer, their object is, of course, to avoid all our forms and to deceive us; they may accomplish their object, but if they do, it must be ultimately found out.

2877. I understood you to say that the present system of examination is no security against fraud?—On the contrary; I think it is a very great security.

2878. Will you have the goodness to explain that, because your previous answer, as I understood it, would lead to a contrary conclusion?—It is just as great a security as having a policeman walking up and down before your house. He cannot undertake to say that your house shall not be broken into, but while he is there, the thief will not come if he knows the policeman to be there.

2879. I understood you to say that, supposiug there to be collusion between a trader and an officer, there is nothing in your mode of examination which would tend to detect it?—The whole of our regulations, and the whole of our system, are so framed as to prevent, as far as we can, the possibility of fraud, and to detect it if any fraud is perpetrated. That is the great object of all our regulations.

2880. Still I can hardly make that answer agree with an answer which you have previously given to a question put to you, in which you said that it would afford no means of detection?—In my previous answer I merely meant to convey this idea: that we are not in a position to say that our system is so perfect that we can know beforehand what a man is going to do. If a rogue comes, or if our own officers are rogues, and determine to commit a fraud, they will bring all their ingenuity to bear upon the one transaction, and they may possibly elude our vigilance; but as far as vigilance will prevent the commission of such frauds, our system is as well fitted to do so as any system that could be devised.

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2881. Have you any arrangements in your present mode of examining the accounts which would guard against collusion between a trader and an officer in the preparation of the accounts; is there any attempt to guard against that?—Most certainly there is, both with regard to imports and warehoused goods. The mode in which deliveries are made from the warehouses is sufficient to render it very difficult for anything like a case of fraud to occur; for instance, a merchant pays the duty, and passes his entry. That entry is computed, to ascertain that the correct duty has been paid. Then that entry passes on to the proper officer, the comptroller of accounts who compares it with his landing account, the accuracy of which has been secured by the check of the surveyor over the examining officer; and as soon as the comptroller of accounts has ascertained that the proper duty has been paid, he prepares a delivery order, which he sends to the locker at the warehouse, and without such delivery order, properly signed by all parties concerned, no delivery ought to take place. If the delivering officer has made up his mind to take all risks, to sacrifice his position, and to go the whole length of committing frauds, of course in this, as in all other departments, he may do it if he chooses to run the risk; but I do not think he would do it without finding himself at the Old Bailey in a very short time.

2882. But you have no arrangement for such an inspection as would certainly discover it?—Yes; all the officers at the warehouses are liable to be visited at any moment of the day. They never know when they will be visited.

2883. Sir *H. Willoughby.*] Are you of opinion that the amalgamation of the Stamps, Excise, and Taxes, was a beneficial measure?—I am not aware of any real benefit that has resulted from it. If I were to give my own opinion upon it, I should rather think it had been prejudicial to the service than otherwise.

2884. Do you know what has been the effect of that amalgamation as regards the public expenditure?—I only know what I have heard stated generally, that the amalgamation has not gone beyond the Boards being put together.

2885. Is it your belief that there was no reduction of expenditure in consequence of that amalgamation?—I have not heard of any.

2886. Are you able to state, as your well-considered opinion, that no advantage in point of public economy has resulted from that amalgamation?—No; I cannot state that. I am not sufficiently acquainted with all the details, and with the whole length and breadth of the different branches of the service to enable me to do so.

2887. You have expressed a strong opinion against the possibility of amalgamating the whole of these services, the Customs, Excise, Stamps, and

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and Taxes under one Board; that is so, is it not?—No; I said as far as the Boards were concerned, it was practicable, but that I very much questioned whether any advantage would result from it; and I very much doubt also whether any economy would result from it.

2888. Would you express the same opinion as regards an amalgamation of the Customs and Excise without reference to the Stamps and Taxes?—So far as I happen to know anything about the duties of an Excise officer, I think I should be disposed to go as far as that, even with regard to the Excise. One or two points I am aware have been brought before this Committee, as to which it has been said that the two services come into collision and contact in certain transactions, but those transactions are confined, I believe, to the shipments of beer for drawback and the deposit of British spirits in the Customs' bonded warehouses. Now all the difficulties that have been referred to could be completely met without any amalgamation whatever; they do not involve the question of amalgamation. Looking at the general duties of the Excise apart from spirits and beer for drawback, I still think that there is such a difference between the duties of the two services that it would really be found impracticable thoroughly to blend them together, in the proper sense of amalgamation, by which I understand putting two natural substances together and losing the individuality of both; I believe that, in that sense, it would be utterly impracticable to amalgamate the Excise with the Customs, or with any other service.

2889. You admit that there are certain difficulties in the present system of collection of Excise and Customs, which you think might be remedied under the system now existing?—Yes, as regards British spirits, it would require an alteration in the law. The law declares that they shall be deposited in the Customs' bonded warehouses for exportation, for ships, stores, or for fortifying wines. If an addition were made that those spirits might be deposited for home consumption as well, that difficulty of course would be met; because, in the case of a merchant wanting to pay duty on any portion of the spirits, the Customs would take the money and hand it over to the Inland Revenue; and, as to beer, the Customs' officers might draw all the samples instead of the Excise officers; and I believe that, in that way, there might be some few hands saved in the Excise.

2890. Is there any strong opinion entertained among the mercantile community in favour of such an amalgamation of Customs and Excise with a view of having to deal with one department under one roof?—I feel persuaded that, if the amalgamation were brought about to-morrow, the Government, within three months, would be inundated with complaints from the public, about the inconvenience they were suffering from having to go to one department to do a whole host of things; whereas, when they are divided, they can send one clerk to one place and another clerk to another place, and get the whole business of the day done in half-an-hour at the Custom House; one clerk will go into the Long Room and pass his entry, while another is going to the Docks.

2891. *Chairman.*] You give that opinion, notwithstanding the evidence which has been given to the contrary by those who are engaged in mercantile transactions?—No doubt the merchants who have been examined before this Committee really mean what they have stated; I have no doubt that they fancy that great convenience would result to them if they had granted to them that which they ask, but in that I think they are mistaken.

2892. You think they are mistaken notwithstanding all their experience, and notwithstanding all their transactions with the Customs and Excise?—I am perfectly certain that if we could see the slightest advantage to the public or to the mercantile community from amalgamation, there is not one of us whose opinion is worth having at the Custom House who would not be delighted to come forward and recommend it; but I am sure that the expectations which have been raised would not be realised.

2893. I think you have stated that you are not well acquainted with the duties of the Excise?—Not with the practical details.

2894. Mr. *Cardwell.*] You have stated that if the Board of Customs undertook, in addition to their present duties, to discharge the duties of the Board of Inland Revenue, the effect would be to impose on their officers many duties which the Board now discharge themselves?—Yes.

2895. Do you think it would be satisfactory to the mercantile community to know that, although in name they were dealing with the Commissioners, yet, in substance, they were only dealing with the officers of the Board of Customs?—No, I do not think it would; and I think that the only real advantage that would result from amalgamation at all would be that of introducing an uniform rate of payment among the officers. One branch is paid on one principle, and the other branch is paid on another principle: in the Inland Revenue, for instance, the whole of their junior clerks come in at 90*l.* a-year, and most of them rise by 10*l.* a-year to 140*l.* and 150*l.* a-year; whilst in the Customs, the junior clerks come in at 75*l.* a-year, and rise by an increase of 5*l.* a-year up to 100*l.* a-year. There is no rhyme or reason in such an arrangement as that, and I believe it leads to a vast deal of dissatisfaction: there is a difference in the mode of dealing with the clerks in the two departments, and the general feeling is that there ought to be none.

2896. With regard to checks upon fraud, I understand you to say that the present system is a complete check against error, but that if there were fraud and collusion, it was possible that that check might not operate at once?—It might not.

2897. But ultimately it would operate, and would bring the fact to your knowledge?—Yes; the very system of taking the five years' stock (which is constantly going on) would bring it out; there would be no difficulty in it.

2898. Has the result of your experience been that, at the end of the five years, frauds have been frequently discovered to have taken place?—No; it is a very rare thing.

2899. May I take it to be the result of your experience, that your system is a perfect check against error, and a very considerable check against fraud?—Yes; that is my decided opinion.

2900. Mr. *W. E. Forster.*] I understood you to state that you thought such an alteration might be made, partly in the law, and partly in the mode of administering it, as would remove the objections felt by the mercantile community to having to apply both to the Inland Revenue and to the Customs with regard to spirits and beer?—Yes. Mr. Stephenson, the Chairman of the Inland

Inland Revenue Board, referred, I think, to a communication which he had had with Sir Thomas Fremantle on the subject of British spirits deposited in a Customs warehouse, and I understand he stated that they had both come to a conclusion in favour of an alteration of the law, which would give the mercantile community what they wanted in that respect.

2901. That would remove the inconvenience of having to send to both places for what appears to be, in some measure, the same duty?—Yes.

2902. You have stated, if I understood you rightly, that the effect of an amalgamation would be that there would be a great number of complaints about the inconvenience of not having two places to go to instead of one: in what cases would a merchant desire to go to two places instead of one? Supposing there were such an improvement as you state might be made with regard to spirits and beer, in what other cases would a merchant be likely to require to send both to the Customs and to the Inland Revenue?—I am not aware of any other case.

2903. What is your ground for supposing that the Government would be inundated with complaints on the score of merchants not being able to send one clerk to one place and another clerk to another?—I say that if the amalgamation were carried out, and if the whole of the departments were brought together into one consolidated department, the public would then, in the transaction of their business, have to go to one department only, whereas now they can go to three or four departments, and have several transactions attended to at the same time.

2904. What sort of traders would they be who would have to do that?—Persons who had business with the Excise, Customs, Stamps, and Taxes.

2905. *Chairman.*] Do you think that a merchant would prefer to go to two or three different offices instead of to one office?—A merchant is generally thinking of one thing at a time; and if he is going to the Customs he would like to feel that he is there, and that he is talking to a custom-house officer whose head is not occupied with many subjects at once.

2906. Mr. *W. E. Forster.*] Supposing spirits and beer were put practically under one department, what sort of merchant or trader would he be who would have the business you speak of with two or three offices?—I am sure I cannot possibly say.

2907. Mr. *Cardwell.*] I understand you to mean that, supposing a person wished to do business with both departments, he would have an opportunity of doing it?—Yes; but the idea I intended to convey to the Committee was, that in the event of the business of the Revenue Departments being amalgamated and placed under one head, and three or four persons had business to transact relating to the different branches of Customs, Excise, Stamps and Taxes, and each wished to see the principal, as is frequently the case, they would have to wait their turn and suffer delay, instead of being able, as at present, to go to each Department, and get their business settled at once. I think some parties have really over-estimated in their own minds the advantages which would result from amalgamation. I feel perfectly persuaded that after it had been in operation for six or twelve months, there is not a single member of this Committee who would not come round to the opinions I am now expressing.

2908. *Chairman.*] On what ground?—I have had a good deal to do with the public, and I have always had a great deal to do with what has been practical in the Customs; and I feel persuaded that our system is such, that it gives facilities which I do not think would be given if the departments were amalgamated and put together.

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RETURN showing Maximum and Minimum AMOUNT of SECURITY required from Postmasters and Sub-Postmasters. App. No. 1.

	£.
*Maximum amount of head Postmaster's Bond - - - - - -	6,000
Minimum amount of head Postmaster's Bond - - - - - -	200
Maximum amount of Sub-Postmaster's Bond - - - - - -	800
Minimum amount of Sub-Postmaster's Bond - - - - - -	200

* The circumstances of this Bond of 6,000 *l.* are exceptional, as, in addition to its covering the liabilities of the Postmaster's Office, it also covers the liabilities of two of his District Offices, for which he is responsible.
The highest existing ordinary Head Postmaster's Bond is 4,000 *l.*

23 March 1863.

J. M. Spalding,
Registrar of Bonds.

RETURN showing the Maximum Stock of STAMPS supplied to any Head Postmaster; the Minimum Stock supplied to any Head Postmaster; the average total Amount held by all Head Postmasters; and similar information on these three points as regards the Sub-Postmasters and London District Receivers or Town Receivers.

		£.
Maximum stock of Stamps supplied to any Head Postmaster - - -		2,000
Minimum stock of Stamps supplied to any Head Postmaster - - -		25
Maximum stock of Stamps supplied to any Sub-Postmaster, London District Receiver, or Town Receiver - - - - - -		300
Minimum stock supplied to ditto - - - - - - - - - -		1
Average total amount held by all Head Postmasters - - - -		69,000
Average total amount held by all Sub-Postmasters, London District Letter Receivers and Town Receivers,—		
In hands of London District Receivers - - -	£. 15,000	
In hands of Sub-Postmasters and Town Receivers -	14,000	
		29,000
Average Total Amount held by Postmasters and Receivers of all classes £.		98,000

General Post Office,
24 March 1863.

Frank Ives Scudamore,
Receiver and Accountant General.

Appendix, No. 2.

App. No. 2. LETTERS addressed to the Chairman by Mr. *Daly*, with Replies by Mr. *St. John*.

(1.)

34, Alfred Place,
Bedford Square, W.C.,
14 May 1863.

Sir,

It has been represented to me that Mr. St. John, Surveyor General of Customs, when under examination, made certain statements in reply to my evidence of last year, which, if permitted to pass without explanation, may leave an impression prejudicial to me. From a sense of justice to myself, I feel bound to notice those statements; and I therefore trust that the Committee will permit this letter to be placed on record, so as that all may be enabled to form a correct opinion as to the points at issue.

The accuracy of my estimated cost of the Coast Guard is impugned by Mr. St. John, who stated, as I am informed, that I "included the amount paid on account of superannuations twice over; first, in the general cost of the department; and second, in that of the Coast Guard." In this, Mr. St. John is in error, for I certainly did not do so. He appears to have overlooked the fact that there are two distinct superannuation accounts under the head of Coast Guard, one for the Customs and one for the Navy; it was the latter which I took into account, though I would have been justified in taking both under that head.

I estimated the cost of the coastguard at 500,000 *l.*, in round numbers, at the same time stating that I was rather under than over the correct amount. Since then a return has been supplied by the Board of Customs (Appendix 11, page 239, of the Committee's Report), in which a comparative account is given of the cost of the Coast Guard under Customs and under Admiralty management. According to this return, the total cost, exclusive of superannuations, for the year ended 31st March 1857, was 486,028 *l.*; this was for the last year of the Customs administration. Under the naval account, which is taken from the Estimates for the year ended 31st March 1863, the sum set down for superannuations is 22,282 *l.*

Now, those two sums make a total of 508,310 *l.*, a tolerably conclusive proof that my estimate was not an "exaggerated" one, as stated. But it will be borne in mind that I do not include in this the sum borne on the Customs Estimates. For the year ended the 31st March 1863, this amounted to 53,396 *l.*; and if I had taken it into account, under the head of Coast Guard, the total would then be 561,706 *l.*, instead of 500,000 *l.* There is, therefore, no grounds for asserting that I "included the superannuations twice over;" while the facts prove that my estimate was a very moderate one.

With regard to cost of the secretaries' branches in the two departments, Mr. St. John states that I did not specify the correct amount; it was certainly not my wish, nor yet my intention, to do otherwise. I stated the amount to be 33,700 *l.*, being guided by the return, No. 20 of last Session, in which the account stands thus:—

	£.	s.	d.
Customs Salaries - -	12,038	13	8
Extra Attendance - -	46	16	–
Inland Revenue Salaries -	21,615	–	–
£.	33,700	9	8

If this is wrong, it is not my fault; I took the account as it was presented to the House of Commons by the department. The dispute, therefore, in this instance, is with the compiler of that return, not with me.

Complaint has been made of my answer to Question 3985, respecting the law charges. I was asked if my estimated cost under that head, included "travelling expenses and extra pay." My answer was, "No; I think not;" but Mr. St. John's version is this: "Mr. Daly stated that the returns of law charges did not include the travelling expenses, and extra pay. The Customs return does.—*See* Appendix, No. 9, page 237, of Report of this Committee."

In the first place, I did not refer to any returns in this matter. The Inland Revenue had not then, to my knowledge, made any return; so that I had to rely for information on other sources. And in the next place, I gave my evidence on this point on the 24th of June, while the return referred to by Mr. St. John is dated the 8th of July. Moreover, I knew nothing of its existence till the report, in which it is included, was issued from the press some months after. But those facts, I presume, escaped Mr. St. John's attention.

Under the head of "The Warehousing Branches in London," of which there are five in all, I was asked to state the salaries of the principals, and also those of their assistants. I replied that there were five comptrollers, with salaries rising from 450 *l.* to 500 *l.*, and five assistants at from 300 *l.* to 400 *l.*

Of this, I understand Mr. St. John complains, and states, that "The following is the true state of the case." No gentleman will fail to perceive what is implied in this; but I will pass it over, and content myself with placing the facts before the Committee. Mr. St. John continues, and says, that it is "shown by the Return before the Committee that there are three comptrollers, with salaries commencing at 400 *l.* (not 450 *l.*), and rising to 500 *l.*, while the other two comptrollers have salaries of 350 *l.*, and rising to 450 *l.* each. There are three assistants, with salaries rising from 320 *l.* to 400 *l.*; the other two ranged from 275 *l.* to 300 *l.*"

I understood

I understood the question put to me meant, that I should state, for the information of the Committee, what the actual salaries were which were then paid, and I stated them; for there was no comptroller then receiving less than 450 *l.*, nor is there now; nor yet an assistant at less than 300 *l.*

I gave my evidence in June 1862; the return referred to by Mr. St. John is for the year ended 31st March 1861, during which the salaries payable to the officers referred to were as follow:

	£.
Legal Quays:	
1 Comptroller of Accounts - -	500
1 Assistant - - - -	390
Tea Department:	
1 Comptroller of Accounts - -	500
1 Assistant - - - -	380
London Docks:	
1 Comptroller of Accounts - -	480
1 Assistant - - - -	380
St. Katharine's Docks:	
1 Comptroller of Accounts - -	450
1 Principal Clerk and Assistant -	300
East and West India Docks:	
1 Comptroller of Accounts - -	450
1 Principal Clerk and Assistant -	300

In the Estimates for the current year, the lowest salary for which a vote is required, under the head of "Comptroller," is 450 *l.*; and under that of "Assistant" 335 *l.* There are, in fact, three Comptrollers at 500 *l.*, and two at 450 *l.* each, while there are, one Assistant at 335 *l.*, one at 350 *l.*, and three at 400 *l.* This may, perhaps, be taken as conclusive proof of "the true state of the case."

There is one of my answers with which Mr. St. John deals in a very odd manner. It is that given in reply to Question 4230, wherein I state, that "in about 40 ports, and four inland bonding towns, there are collectors of Customs, collectors of Inland Revenue, and Stamp Distributors, the payment to whom, in salaries and poundage, amounts to over 61,000 *l.*" This certainly was my answer, and I adhere to it; but as Mr. St. John is unable to understand it, he enters into a long explanation to show that I have "committed an egregious blunder" in the matter. If I have I regret it, but as yet I have not seen anything tending to show that I have made any such blunder.

Mr. St. John states that "Appendix No. 1, page 222, to the Report of this Committee, is evidently the source of Mr. Daly's information on this subject; and if this be examined, it will be seen that there are only 39 ports, and one inland bonding town enumerated," the total salaries being, according to his account, "56,127 *l.*" "To arrive at the amount stated by Mr. Daly," as Mr. St. John goes on to say, "more than 61,000 *l.*, it is necessary to add the total of the 4th column of the same Appendix, which shows the number of days the Collectors of Inland Revenue are absent on their rounds in the 40 places named." And he concludes by saying that "this is the only way of accounting for the more than 61,000 *l.* stated by Mr. Daly. Had Mr. Daly permitted his calculations to be checked by any portion of the clerical department, which he considers to be of so little value, not one of his errors would have escaped detection, and he would have been spared the exposure of how great a necessity there may be for a clerical check over the work of his own hands."

First, with respect to this matter, the Appendix referred to was not the source of my information. In the next place, I did not add up the number of days as stated, or take them into account; a fact which becomes self-evident, when I say that I never saw the Appendix till some months after I gave my evidence: therefore I did not commit "that egregious blunder." The ports, &c., to which my answer referred, are as follows:— App. No. 2.

Ports and Inland Bonding Towns.	Salaries paid to Collectors of Customs.	Salaries paid to Collectors of Inland Revenue.		Poundage paid to Distributors.
	£.	£.	£.	£.
London - -	1,000	3 at 540 =	1,620	—
Liverpool -	1,800	- -	540	2,214
Aberdeen -	500	- -	430	805
Belfast - -	700	- -	470	1,302
Bristol - -	800	- -	550	1,455
Campbelton -	150	- -	400	81
Cardiff - -	500	- -	400	560
Carlisle - -	250	- -	440	790
Chester - -	300	- -	380	834
Colchester -	250	- -	450	678
Cork - -	700	- -	450	782
Dumfries -	200	- -	380	292
Dundee - -	500	- -	380	519
Dublin - -	1,000	- -	630	—
Exeter - -	400	- -	430	1,135
Galway - -	300	- -	370	140
Glasgow - -	800	- -	800	—
Gloucester -	500	- -	370	308
Greenock -	700	- -	470	248
Hull - -	700	- -	470	643
Inverness -	200	- -	380	127
Ipswich - -	300	- -	480	218
Lancaster -	250	- -	420	360
Limerick - -	500	- -	360	536
Llanelly - -	200	- -	-	394
Londonderry -	500	- -	400	544
Lynn - -	300	- -	420	125
Newcastle -	700	- -	460	838
Leith, and -	800	—		
Edinburgh -	- -	- -	750	—
Newry - -	400	- -	430	205
Perth - -	250	- -	430	523
Plymouth -	700	- -	470	160
Portsmouth -	400	- -	450	78
Sligo - -	400	- -	360	148
Southampton -	600	- -	450	143
Sunderland -	600	- -	420	160
Truro - -	250	- -	430	533
Waterford -	500	- -	420	1,004
Wexford - -	250	- -	370	256
Manchester -	200	- -	480	1,470
Halifax - -	200	- -	470	135
Leeds - -	- -	- -	470	840
£.	20,550	- -	19,810	21,583

In this list there are,

	£.
41 Collectors of Customs, at - -	20,550
43 „ Inland Revenue -	19,810
38 Distributors of Stamps - -	21,583
In all - - -	£. 61,943

I think this was a sufficient justification of my statement in answer to the question put to me. But I might have added the Ports of Barnstable, Carnarvon, Drogheda, Weymouth, and Coleraine, which would have made up the aggregate to 65,278 *l.*

App. No. 2.

The clerical check referred to by Mr. St. John is the Examiner's branch; but whose aid, as will appear from the above, I did not require. Exception, however, appears to have been taken to my evidence respecting that branch. In reply to a question put to me, I expressed an opinion that an error of 500,000 lbs. of coffee might exist in the stock account, without its being discovered by the examiner. Mr. St. John stated that there must have been some confusion in the matter; and that I must have meant a different thing altogether.

There was no confusion whatever, and I merely stated what I meant. I had then in my mind three instances; two were for 100,000 lbs. of coffee each, in excess of the correct account, and the third was for 323,085 lbs., short of the correct account. And, further, the stock accounts had got so much out of order in the Examiner's office, that in the Port of Liverpool alone it cost over 600 *l.* to put them right. This was in 1856; the accounts in more than 250 large registers had to be balanced; the work having been done after the usual hours of business, which accounts for the additional cost incurred.

As to my statement respecting the Examiner's check on the deliveries, I still adhere to it; and it is borne out by the facts; for over deliveries not only may take place, but they do take place without that clerical check being able to detect them. On this point, ample information can be furnished by the officers of the various dock companies. I have on my mind, at this moment, five instances where sugars had been delivered more than eight years, indeed one was over ten years, before the duty was paid, and even then the discovery was not made by the Examiner. Another instance, where over 240 cwt. of sugar had been delivered more than a year and a-half, and upon which the duty could not have been much less than 150 *l.* In another case, over 350 cwt. of sugar had been delivered more than nine months, before payment of duty, and which must have amounted to more than 230 *l.*, even if taken at the lowest rate.

It is unnecessary to refer to other cases, there are enough of them; for the same thing applies to other goods as well as to sugar. But, as I have already stated in my evidence, it is utterly impossible for the Examiner to check those deliveries. He can only check the record borne on the face of the documents transmitted to him, but nothing more, and the above facts will show of how little value that is. I regret having to state those things; but the manner in which my evidence has been disputed, leaves me no other alternative.

Mr. St. John states, that in my account of the gross revenue for each of the years ending 31st of March 1861 and 1862 respectively, I made a mistake of a million sterling. There he is right; the errors, as I now recollect, must have occurred in this way. When under examination I was asked for those totals, and I gave them from the returns then in my hands, adding them up in my mind; the particulars in one case being at different pages. This may, perhaps, be within the recollection of some members of the Committee, for I expressed my regret for the momentary delay which it caused.

It is true that I might have corrected the errors afterwards, but I attached no importance to the matter; and, therefore, gave it no further consideration. It makes no difference whatever to the general question at issue, whether the gross total is 66 or 67 millions; it was not that which occupied my mind, but the sources from which the revenue is received, the manner in which it is at present collected, and the way in which it may be collected under a more improved system. By those considerations I was guided in the case for consolidation, and in the practicability of which I have now more confidence than ever. I would have been glad if Mr. St. John had dealt with the principles laid down in my evidence; but he has left them untouched, though he had ample time for their consideration, and an opportunity for doing so.

I am gratified to find, however, that the views which I ventured to express have been borne out by so many gentlemen of such great practical experience, and so much ability, as those who have given evidence during the present Session.

I have, &c.
(signed) *M. Daly.*

The Chairman of the
Select Committee on Customs and
Inland Revenue.

(2.)

Surveyor General's Office, Customs,
Sir, 5 June 1863.

The Committee having been pleased to refer to me Mr. Daly's letter for any observations I may have to make thereon, I will be as brief as possible in my comments; and will confine my remarks to those inaccuracies in Mr. Daly's evidence, and subsequent letter, which are either important as bearing directly on the questions investigated before the Committee, or as showing his confusion and misapprehension as to the matters of which he spoke. His letter, while admitting some of the errors which I pointed out, does not succeed in justifying any of them.

I charged Mr. Daly with including the cost of Coast Guard superannuations twice over; and no one who reads in connexion his Answers 3933 and 3939, could well come to any other conclusion. Nor does Mr. Daly's explanation at all satisfy me that he did not commit this oversight; the less so as, in his justification, he appeals to a document that was not published at the time he gave his evidence, and the figures mentioned in which (the *Naval* Coast Guard superannuations) he had no right to include at all. This document, moreover, does not profess to give, as alleged in Mr. Daly's letter, "a comparative account of the *cost* of the Coast Guard under the Customs and under Admiralty management." The only comparison drawn was between the *Estimates submitted to Parliament* for that force by the Customs and Admiralty for the years ending 31st March 1857, and 31st March 1863 respectively. There is always, and necessarily so, a difference between the *estimated expense*

expense and the *actual cost*. For instance, for the year ending 31st March 1855, referred to by Mr. Daly in his Answer 3939, the estimate amounted to 479,320 *l.*, whilst the expenditure only reached 430,810 *l.*; and he has over-stated the cost of the Customs portion of the Coast Guard, from having based his calculation on the former instead of on the latter sum.

It is worth while also to notice that in his argument on this head, in the fourth paragraph of his present letter, he has made a mistake of 100,000 *l.* in adding together the following figures, viz., 508,310 *l.* and 53,396 *l.*, the total of which he has given as 661,706 *l.* It is but due, however, to Mr. Daly to state, that on seeing his letter in print he appears to have found out this mistake himself; as after the error had been discovered by me I received a letter from him, in a postcript to which he informed me "*there was a mistake in the proof of his letter*," thus attributing the error to the printer; but I have satisfied myself that the mistake is Mr. Daly's own, and exists in his manuscript.

I still adhere to my statement, that Mr. Daly gave an incorrect account of the cost of the secretaries' offices. There may be some slight excuse for his having done so, from the words, "Secretary's office continued," having been incorrectly used on page 7 of the Return No. 20; although the total amount paid to the 30 persons composing the department during the year 1861, is shown clearly enough to have been,—

	£.	s.	d.
Salaries - - - -	11,498	13	8
Extra attendance - -	45	-	-

instead of the figures given in Mr. Daly's letter; and the fact remains, that he included the *salaries* of the housekeeper, the house porter, and the two doorkeepers to the Board at the Custom House, among the *employés* in the Secretary's office, although he did not include the *officers* themselves in his Answer 3961.

I objected to Mr. Daly's statement that the "Law Charges" did not include travelling charges and extra pay, whereas the fact is that they do include those items. Mr. Daly's words were "No, he thought they did not." I had no idea of accusing him of intentional error, but his incorrect answer misled the Committee on an important point, and it was necessary for me to set them right.

I was obliged to contradict Mr. Daly's statement as to the salaries of the Controllers of Warehousing Accounts and their Assistants; and I must adhere to that contradiction, which Mr. Daly's letter by no means succeeds in impugning. Mr. Daly stated in his evidence that there were "five Controllers of Accounts, with salaries rising from 450*l.* to 500 *l.* per annum *each*," and that there were "five assistants at from 300 *l.* per annum to 400 *l.* per annum *each*." This is not the case; for there are only three Controllers of Accounts, and three Assistants, with salaries rising to the maximum he named; and the minimum he mentioned was wrong in every instance in the case of the Controllers of Accounts, and in two instances in the case of the Assistants. Nor is it easy to admit that Mr. Daly could have understood, as he alleges, the question to be "what the actual salaries *then* paid were?" for his reply was worded so as to exclude that explanation, being *verbatim* this—"There are five Controllers of Accounts, with salaries rising from 450 *l.* to 500 *l.* per annum *each*; and there are five Assistants at from 300 *l.* per annum to 400 *l.* per annum *each*."

This matter, however, would be of little moment (since the correct figures were all at hand and available to the Committee), except as bearing upon the general question of Mr. Daly's competency as a witness. This, however, is materially affected by the inaccuracy of his statements before the Committee, and by his subsequent special pleading in justification of them. App. No. 2.

Again, Mr. Daly stated in his evidence, "In about 40 ports and four inland bonding towns, there are Collectors of Customs, Collectors of Inland Revenue, and Stamp Distributors, *the payments to whom in salaries and poundage* amounts to more than 61,000 *l.*" I was obliged to point out that this statement was incorrect, and I suggested what appeared to be the probable source and explanation of the incorrectness. Mr. Daly repudiates my suggestion, and I am bound therefore to suppose that his error arose from some other piece of carelessness; but it is impossible to avoid characterizing the defence he has set up as distinct disingenuousness, which is something worse than want of accuracy. His assertion was, "In about 40 ports and four inland bonding towns, there are Collectors of Customs, Collectors of Inland Revenue and Stamp Distributors, *the payments to whom in salaries and poundage* amounts to more than 61,000 *l.*" In the table which he gives in his letter to justify this assertion, he enumerates 43 towns or ports, but he includes among these London, Dublin, Glasgow, and Leith, where there are no Distributors of Stamps paid by poundage; Leeds, where there was, when he gave his evidence, no Collector of Customs; Llanelly, where there is no Collector of Inland Revenue; and Edinburgh, where there is neither a Collector of Customs nor a Distributor of Stamps paid by poundage.

There may or may not have been the confusion I supposed in Mr. Daly's mind, in regard to the Examiner's check upon possible errors in the delivering accounts; but the depreciating tone in which he spoke of that check as of little value, was certainly calculated altogether to mislead the Committee. It is true that the Examiner might not, and probably could not, detect errors of the kind specified by Mr. Daly, simply because the detection of *those* errors does not lie within his province, but in that of the Controller of Warehousing Accounts,—who does detect such errors when they occur, and who did detect the particular ones mentioned by Mr. Daly. The errors over which the Examiner has to keep and does keep a watch—namely, such as might arise in issuing delivery orders for goods which have not paid duty or been duly entered for removal under bond—are constantly, and, I believe, invariably discovered by him.

Without troubling the Committee with needless detail, I may mention, that in London alone duties, to the extent of 7,915 *l.* 15 *s.* 6 *d.*, were recovered in the last 10 years, and 1,462 *l.* 11 *s.* 8 *d.* in a single year (1861), entirely owing to the check exercised by one branch alone of this department, which Mr. Daly considered useless. It must be remembered, moreover, that the value of any checking or supervising department is not to be measured by the amount of error it detects, but by the amount which the fear of detection prevents.

To conclude: Mr. Daly's letter has in no degree impaired my conviction of the very great inaccuracy of his evidence in many most important particulars, nor has it made good any of the statements I pointed out as erroneous. It still remains on record that he made the following mis-state-

App. No. 2.

ments as to facts which he might have known, or ought to have known, or could not easily avoid knowing, or should not have spoken of without knowledge.

I. That no Commissioner visited the port or the docks of Liverpool during the six years he was there (unless it were Mr. Dawson on one special occasion), and that he does not believe the Commissioners do visit that port;—the fact being, that Liverpool was inspected three times, and specially visited once, during the period of Mr. Daly's official residence there; viz., by the Chairman (Sir T. Fremantle) in 1847, the Deputy Chairman (Mr. Dawson) in 1848, Mr. Spring Rice in 1850, and Mr. Dickenson, specially, in 1849; and that within the last five years it has been visited by four of the Commissioners, and by one of these gentlemen more than once.

II. That if the Commissioners visit the outports, it must be only the smaller ones;—the fact being, and being notorious, that each Commissioner visits and inspects every year, with scarcely an exception, at least 12 ports in geographical succession, and as far as possible without allowing the time of his visit to transpire beforehand.

III. That the Commissioners seldom or never visit the docks in London;—the fact being, that they do so, often twice or thrice a year, whenever they wish to satisfy themselves by personal observation on any particular point; though, perhaps, without publicity, which might interfere with the end they have in view.

IV. That the gross revenue is not paid into the Exchequer as the law requires;—the fact being, that in this respect the real requirements of the Act referred to are strictly and uniformly carried out. Mr. Daly is in error in stating that "the Act *specifies* that all gross revenue shall be paid in." No such words are in the Act; such a clause was indeed proposed by Mr. Disraeli, but it was strongly objected to and ridiculed by Mr. Gladstone, and rejected by the House. (*See* Hansard's Parliamentary Debates, volume 135, pages 1280 to 1283.)

V. That the Receiver General of Inland Revenue gives security only to the extent of 8,000 *l.*;—the fact being, that he gives security to the extent of nearly three times that sum, viz., 23,000 *l.* (*Vide* Mr. Pressly's evidence, Answer 84.)

VI. That the Collectors of Inland Revenue give security to the extent of 500 *l.* only;—the fact being, that they give security to the extent of 5,000 *l.*, through a Departmental Guarantee Fund. (*Vide* Mr. Pressly's evidence, Answers 160 and 332.)

VII. That the Inland Revenue Guarantee Fund would be applicable to reimburse a defalcation in stamps, "according to the rules upon which that fund was established and founded;"—the fact being, that the fund only applies to defalcations of excise. (*Vide* Mr. Pressly's evidence, Answers 337 to 339.)

VIII. That casks and cases of sugar are not weighed by officers of Customs at all;—the fact being (and being necessarily well known to every officer in the Landing Department, to which Mr. Daly belongs), that *all* sugar *is* weighed by an officer of Customs.

IX. That no cane juice is imported;—the fact being (and being well known in the Landing Department) that cane juice has been an article of import for many years, and has latterly much increased, as for example, in—

1857 - - 60,656 cwts. were imported.
1861 - - 125,773 „ „

It has, moreover, formed the subject of several Treasury Orders, which ought to be, and usually are, known to all the officers of the Landing Department.

X. That if the whole duty on a cargo of tobacco is paid, and a part of that tobacco is immediately exported, the duty on the portion exported is repaid in the shape of drawback—.This gives an entirely erroneous impression, drawback being only allowed by law on tobacco manufactured in the United Kingdom.

XI. Of the two years (1861 and 1862), one of which he selected as the basis of his calculations as to the cost of collecting the revenue, Mr. Daly admits that he understated the revenue of one year a million, and overstated that of the other a million; but "he attached no importance" to either error.

XII. He affirms that the cost of collecting the revenue is, for

	£.	s.	d.	
Customs - - -	7	3	10	per cent.
Inland Revenue - -	4	9	4	„
The two Departments -	5	8	10	„

He does not state whether he refers to the year 1861 or 1862, but taking either year, and adopting his own exaggerated estimates of the cost of collection as the basis of the calculations, the following are the results yielded,—showing that he has misreckoned his per-centages, and that his calculations are as incorrect as his groundwork, whether intended to apply to the year 1861 or 1862:—

Customs.

——	Net Receipts.	Mr. Daly's exaggerated Estimate of the Cost of Collection.	Per-centage as calculated by Mr. Daly.	Real Per-centage, taking Mr. Daly's Figures.
	£.	£.	£. s. d.	£. s. d.
1861 - -	23,278,250	1,542,891	7 3 10	6 12 6¼
1862 - -	23,692,955	1,542,891	7 3 10	6 10 2¾

Inland Revenue.

	£.	£.	£. s. d.	£. s. d.
1861 - -	42,019,132	1,705,394	4 9 4	4 1 2
1862 - -	40,490,264	1,705,394	4 9 4	4 4 2¾

The Two Departments.

	£.	£.	£. s. d.	£. s. d.
1861 - -	65,297,382	3,248,285	5 8 10	4 19 6
1862 - -	64,183,219	3,248,285	5 8 10	5 1 2½

Mr. Daly is equally incorrect, if the calculations be made on the payments into the Exchequer for those years; nor can his amounts be reached in any case, even if his own estimated costs be deducted from the net receipt, and then the per-centage deduced; nor so far as the two departments are concerned, if the calculation be based on the sum short of the correct amount by 1,000,000 *l.* given

given by Mr. Daly, as the Exchequer payments for 1862. In fact, the cost of collecting the Customs Revenue cannot by any means be made to reach 7*l.* 3*s.* 10*d.* per cent., and for the year 1861, was only as follows; viz:—

	£.	s.	d.
Taking the total amount paid out of Vote I. for effective services only	3	6	2
Including superannuations, Coast Guard, stationery, and postage, but excluding charges for departments not connected with the collection of the revenue -	5	2	8
Including superannuations, Coast Guard, &c, and the cost of every service now imposed on the Customs - -	6	6	11
(*Vide* Mr. Dobell's evidence, Answers 2747 to 2750.)			

XIII. Mr. Daly also entirely misled the Commiteee as to the total number of wrecks which had occurred in the 11 years ended 1860, off the ports of Campbeltown, Inverness, Lerwick, Aberystwith, and Dumfries, and made an inexcusable misuse of an Admiralty Chart to support his misstatement.

In conclusion, I have only to remark, in reference to the closing paragraph of Mr. Daly's letter, that I did not deal with the opinion expressed by him respecting the consolidation of the two great revenue departments, because no one who is not accurately and thoroughly acquainted with the various duties performed by the officers of both departments, is entitled to express an opinion on so difficult a question; and I have yet to learn that any one who has even a competent and moderate insight into those duties has ever been heard to say that he believes consolidation to be feasible.

I have, &c.
(signed) *F. St. John.*

The Chairman of the Select Committee on Customs and Inland Revenue.

(3.)

34, Alfred-place,
Bedford-square, W.C.,
22 June 1863.

Sir,

The unsatisfactory nature of Mr. St. John's reply to my letter of the 14th ult. will, I trust, serve as my excuse for again obtruding myself on the notice of the Committee. I complain of the course pursued by that gentleman; for it is far from being fair and candid towards me. In no instance has he fairly met the objections which I raised; while his answer, as a whole, only places him in a worse position than before. Moreover, he has gone beyond the reference made, and has introduced new matter not previously under consideration.

The object which this gentleman has in view is obvious enough; but surely, he cannot hope to succeed in damaging my evidence by the course he is now pursuing. If he does, I beg to assure him, once for all, that nothing will deter me from stating that which I believe to be correct. He says he was obliged to charge me with inaccuracies. No one is obliged to charge another with anything for which there is no foundation; and that he had none for his statements I showed clearly in my former letter. He has not met that letter as he ought to have done; he has laboured through what he would term a reply to it, and then goes on to make fresh assertions, which are as valueless as those contained in his evidence. "It still remains on record," he states in his letter, "that he made the following misstatements as to facts which he might have known, or ought to have known, or could not easily avoid knowing, or should not have spoken on without knowledge."

I will deal with the "facts" referred to in this very peculiar sentence, and shall have no difficulty in showing their exact value. The first three "facts" refer to the frequent and efficient supervision of the Commissioners, by their personal inspection of the officers engaged in the docks and quays of London and Liverpool. It is his fault, and not mine, that this question has been brought up again. My evidence, however, on this point, so far as my knowledge and recollection went, was perfectly correct. I stated that I had never been inspected by a Commissioner; and Mr. St. John has not succeeded in showing that this is incorrect in the slightest degree; but he states that they do visit "the docks of London twice or thrice a year." This may have been the fact, but I certainly never heard of it before, nor can I meet with anyone who has. Mr. Dobell, in answer to question 2737, stated that he had been "at the St. Katharine's Dock for eighteen years, and could distinctly recollect that three or four times he had seen a Commissioner there." That was all he could say.

But probably Mr. St. John may deem his own statements more satisfactory than those made by any one else. In answer to Question 1631, he says, in speaking of the Commissioners' visits to the docks, "it is a matter that is generally talked about. When a Commissioner comes there, it is generally talked of." But he now says, the visits are "without publicity, which might interfere with the end they have in view." In answer to Question 1633, he says, still speaking of the visits, "I did not say they were very numerous;" but he now states that they are "often twice or thrice a year." With regard to my evidence, I spoke only of my own experience. I said nothing of what I had heard from others, for I had no desire to colour the matter in any way. To do so on the part of the Commissioners, even were I mean enough to stoop to such a thing, would, I feel assured, only render me contemptible in their eyes, as it necessarily must have done in those of every honourable man acquainted with the facts.

The next "fact" stated by Mr. St. John refers to the payment of the gross revenue into the Exchequer. He says, "Mr. Daly is in error in stating that this should be done." Perhaps so; but I gave my authority for it, in answer to Question 3913; and I think it will be admitted that the Comptroller General of the Exchequer ought to know something about the matter. But Mr. Pressly was asked, in Question 244, "Does not the law direct that the whole of the gross revenue received should not only be accounted for, but that it should actually be paid into the Exchequer;" to which his answer was, "It does." Mr. Dobson was asked, in Question 1515, "Does the law direct that the gross revenue should be paid into the Exchequer?" His answer also was, "It does." Sir Thomas Fremantle was asked, in Question 915, "Does not the law direct that the whole of the gross revenue should be paid into the Exchequer;" to which he answered, "Yes, it does." And

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in reply to the next Question, 916, "Is the law carried out with respect to your department?" he said, "Yes; I apprehend that it is fully;" while the present mode of accounting for, and paying in, the gross revenue, Lord Monteagle calls a "juggle."

Now, if I am wrong in the opinion which I expressed, how can Mr. St. John explain the above evidence? But if the nobleman and gentlemen named are correct, in what way am I wrong? I was guided by the statement of the Comptroller General of the Exchequer, and which statement had never previously been controverted, that, as a matter of fact, the gross revenue was not paid in. But it now appears that, as a matter of account, it is paid in. This, however, only leaves the question in its original shape. Mr. St. John refers to *Hansard* as to the ridicule thrown on Mr. Disraeli, by Mr. Gladstone, on this subject. I hardly think that it was essential to drag in the names of those right honourable gentlemen in the matter. Whatever controversy may have taken place between them, when the matter was before Parliament, has nothing to do with the present law and practice. I do not know what the predictions of either of those gentlemen were; nor is it at all necessary to inquire. Perhaps, after all, they were both right; for the present practice is made appear as if correct in every point of view. Sir Thomas Fremantle, Mr. Pressly, and Mr. Dobson, state, that the law directs the payment of the gross revenue into the Exchequer, and that the law is complied with. Messrs. Dobell and St. John give a different version. Who is right?

Another of Mr. St. John's "facts" states that I am in error in saying that the Receiver General of Inland Revenue gives only 8,000 *l.* as security; "the fact being that he gives security to the extent of 23,000 *l.* (*vide* Mr. Pressly's evidence, answer 84)." It is a pity that Mr. St. John did not test and weigh his facts before he made any use of them. With regard to this matter, Mr. Pressly can scarcely be taken as an authority. In his reply to Question 83, the one preceding that referred to by Mr. St. John, he said, when asked the amount of security given, "I think 10,000 *l.*" But in the next answer, he said, "The amount of personal security is 15,000 *l.*, and sureties to the extent of 8,000 *l.*" Now, this is enough to show that Mr. Pressly was by no means clear on the point; and therefore Mr. St. John was bound to refer to the further evidence given. But this he has not done; if he had he would have seen that I was fully borne out by the statement of the Receiver General himself. In answer to the Question 1960, "What amount of security is required?" Mr. Brotherton said, "At present it is 8,000 *l.*" This was the amount stated by me, and objected to by Mr. St. John.

Under the next head, reference is made to the security given by the collectors and the amount, or aggregate amount, of the Inland Revenue Guarantee Fund. I was, I believe, quite correct in saying that the individual or personal amount of security given by a collector of Inland Revenue was 500 *l.*; if a subscriber to the fund, the case is different. But here Mr. St. John is in error in stating the fund at 5,000 *l.* only. By general order of 16 February 1852, the minimum amount is fixed at 10,000 *l.*; and Mr. Carling, surveying general examiner, stated that it was 11,000 *l.* If, however, Mr. St. John could have carried his mind through the argument pursued on this subject, he would have seen the real meaning of the questions put, and the answers given; for the matter under consideration was the possible risk to the revenue in the event of the collectors having to sell stamps. There was not a word said about the collectors' present responsibility on that score; nor has Mr. St. John the least ground for making such an allegation, as will be seen on reference to Questions 4402 to 4416.

The next objection raised by Mr. St. John is with regard to the practice of weighing sugar. He quotes a part of my answer to Question 4337, where I am reported to have said, "Casks and cases of sugar are not weighed by the Customs officers at all. Now, Mr. St. John must have known very well what was meant by my answer; for no one can read it through, in connexion with the question, without perceiving that there is an omission in the report; and therefore he should have quoted all, or none at all. In Questions 4336 to 4341, I was asked for some information as to the mode of sampling sugar in London, and I described it very briefly. But my answer to Question 4337 is not correctly or fully reported. The question was, "Are samples drawn under the eye of the Customs officer?" My answer was, "No; the Customs officer never sees them drawn as a rule. In fact, the casks and cases of sugar are never sampled, nor are the samples weighed by the Customs officer at all." But the last sentence is reported thus: "In fact, the casks and cases of sugar are never sampled or weighed by the Customs officers at all.

On reading my evidence, it will be seen that the questions and answers bore on the practice of sampling only. For me to say that "casks and cases of sugar are never weighed by the Customs officers at all," would be stupid indeed. Were I to do so, I would be little better than the individual who, after mature consideration, gave it as his opinion that a sample of saltpetre which had been put before him, was equal in quality to refined sugar, and that it should be charged with duty as such. There was no question whatever as to the mode of weighing the packages; all referred to the sampling. The samples, however, are not drawn from the packages by an officer, nor under the eye of an officer. And the officers only assess such samples as are transmitted to them by the dock workmen, by whom they are drawn. As this is a very important part of the operation, I wish to be quite clear upon it. I hardly think it will be disputed. I am sure it cannot be controverted. To assess an article correctly is one thing; to get the correct article for assessment is another. Perhaps the requirements of the revenue are satisfied; probably the demands of the trade are met. If so, no one has a right to complain. All I have done was to describe the practice. This had reference to sampling only; not to weighing casks and cases.

Mr. St. John's next "fact" refers to the alleged importation of cane juice. I stated in my evidence that this article is not imported at all. Mr. St. John says it is; "that the fact is well known; that it has been an article of import for many years; that latterly it has much increased; and that in 1857 the quantity received was 60,656 cwts.; and in 1861 was 125,773 cwts." This, on the face of it, appears conclusive enough, yet

yet I am not satisfied as to its accuracy; and I adhere to my former statement. If cane juice is imported in such quantities, how is it that there is not a pound of it to be had in the market? There is no such article known in the trade; then who imports it? How came the 125,773 cwts. here in the year 1861? The fact is simply this: Mr. St. John does not rightly understand the matter, and is confounding one thing with another.

Cane juice, from its very nature, cannot be imported into this country; for, when expressed from the cane, it will become sour if not boiled down immediately; indeed, as a rule, it will turn into vinegar in less than 12 hours, if left alone; and this change will take place even in the cane as soon as the latter is cut; so that, once the cane is cut, it must be taken to the crushing mill, the juice expressed therefrom, and the latter boiled down immediately, else it becomes useless. Efforts have been made to arrest this natural change by the introduction of chemical agents, but with very partial success; it was only by way of experiment, never on a large scale. It therefore follows that, if cane juice was imported here, it could only be for the purpose of making vinegar. The article to which Mr. St. John refers is melado; but the term "cane juice" is no more applicable to it than to refined sugar; it would be as correct in the one case as it would be in the other. "Melado" is simply muscovado sugar without the molasses being drained off. The quantity or proportion of molasses ranges from 25 to 35 per cent. of the whole, the remainder being crystallised matter; very different to mere "cane juice." To deal with this, a separate rating was not necessary; the Treasury General Order fully provided for it. But if a different heading in the tariff was necessary, the thing should be called by its proper name; and an article of common import should not be described under the name of another which cannot be brought to this country.

The next point referred to by Mr. St. John is with respect to the drawback on tobacco. Here the same course is pursued. In the latter part of my evidence I was further examined about the payment of the gross revenue into the Exchequer; this was the question under consideration, not the nature of the drawback on tobacco, or the class or kind upon which it was granted. An effort was made to make me confound "over entries," and "drawbacks," with "gross revenue," all of which I kept distinct; as fully appears in several parts of my evidence. By Mr. St. John I am made to state, "that, if the whole duty on a cargo of tobacco is paid, and a part of that tobacco is immediately exported, the duty on the portion exported is repaid in the shape of drawback." "This," he goes on to state, "gives an entirely erroneous impression, drawback being only allowed by law on tobacco manufactured in the United Kingdom." I had previously told the Committee the same thing myself.

But I will contrast Mr. St. John's statement with the actual facts, bearing in mind that the point to which he refers was in illustration of the payment of the gross revenue into the Exchequer. I was asked this question (4445), and it is the one to which Mr. St. John refers: "If the whole duty on a cargo of tobacco is paid, and a part of that tobacco is immediately exported, is not the duty repaid in the shape of drawback?" My answer was, "If it is done immediately; but that is not the rule." Why did he not quote this fully, and point out the real object of the question? But long before that I had already explained the nature of the drawback on tobacco. In reply to Question 3896, I stated that "there is a Customs drawback on tobacco; a merchant may export a certain quantity of British manufactured tobacco on which the duty was paid in the leaf; that may have been imported many years ago, and the duty paid upon it; but he exports a certain quantity, and upon that quantity he obtains a return of the duty, which was originally paid, by way of drawback." Would it not have been fair for Mr. St. John to have quoted this also? He could not have said more himself. He does not say more now. But then he would have had no "fact," on which to hang an "objection," in this instance.

With regard to his statement under the head of "cost of collecting the revenue," it may be dealt with in a very summary manner. His returns form a mere house of cards, which, like all such structures, disappears at a touch. He bases his calculations on the years 1861 and 1862, and states that I do not say to which of those years I refer. Now, in the first place, I did not refer to either of the years named; and, in the next place, the year to which I did refer is stated in my evidence. In Question 3933, I am asked, "Taking the current year, will you state to the Committee at what sum you estimate the cost of collection for the Customs Department?" That was on the 24th June 1862; the year referred to, therefore, would be that ended 31st March 1863. For that year my estimated per-centage cost was 7 *l.* 3*s.* 10 *d.* Mr. St. John says this is exaggerated, and refers to Mr. Dobell as his authority; but that gentleman does not help him much, for he stated, in reply to Question 2750, that he, "thinks the total cost would come very likely to seven or eight per cent." If any one could claim this as corroborative evidence, it would be me; but I really do not care about it. The per-centage is not of much importance; the real question is the aggregate amount which the public have to pay, and my estimate under that head still remains intact.

Now, I will assume, for argument's sake, that there are trifling errors in my evidence; but I will illustrate how, if I were disposed to do petty things, I could pick Mr. St. John's evidence to pieces. In Question 1838, he is asked, "Can you state the annual cost of these establishments?" This had reference to Jersey, Guernsey, &c.; his answer was, "Nearly 4,000 *l.* a year altogether." The next question was, "And you say upwards of 7,000 *l.* worth of tobacco was seized in eight years?" To this he replied, "Yes; the duty on the quantity seized, in eight years, would have amounted to 7,466 *l.* 11 *s.* 2 *d.*; and that duty would very nearly, if not quite, have paid the salaries of the officers." Unlike his practice with me, I quote Mr. St. John in full, so as to avoid all doubt. Now the point is this, 4,000 *l.* a year, for eight years, would be 32,000 *l.* How can he make 7,466 *l.* 11 *s.* 2 *d.* very nearly, if not quite, equal to 32,000 *l.*? and yet such is the statement made. But this was when Mr. St. John was not giving evidence from written statements, previously prepared.

Let this, however, be considered; and I very respectfully, as well as with great deference, beg the attention of the Committee to the matter. Mr. St. John is the Surveyor General of the

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Customs Department, and he has come forward specially to answer me. In this task he has had at his command all the resources of his own department, and those of the Inland Revenue if he needed their aid. But, in addition, he has had the support of the Board, and the prestige of even a higher power. Surely, the odds are very much in his favour; and yet, what has been done? He did not venture beyond his own department, but even there he does not appear to be quite at home. On the other side, I had everything to do with my own head and hands, for I had the aid of no one. I made my own inquiries, examined and sifted everything, and spoke of nothing positively with which I had not made myself acquainted. My evidence extended over the whole of the two departments, and through all their ramifications; yet it is but little more than a mere outline of what I could say about them. For months I had been told that Mr. St. John was prepared to upset my evidence. Well, that gentleman has had his opportunity, and I am perfectly content to be judged by the use which he has made of it.

I will now advert to some other points in his letter which purport to be a reply to mine. All those are met, fully met, in mine of the 14th ultimo. But in order that everything should be beyond doubt, I will again refer to some of those matters. Mr. St. John repeats his assertion that I included the Coast Guard superannuations twice over in my estimated cost of collection. It is strange that he will persist in putting words into my mouth which I never used. On this point my letter was full and explicit enough. But taking his own figures, as given in Appendix 11, page 239, the amount would be over 508,000 *l.*, my estimate being 500,000 *l.*, so that I have still a margin left.

Under this head Mr. St. John refers to a letter which he received from me, and in a postscript to which I pointed out an error in the proof of mine of the 14th, but which I had previously corrected. Now, I have no objection to his stating this. My object was to prevent him arguing from a fact that no longer existed. But having mentioned the postscript, he should have given the contents of the letter, more especially as they were intended for the information of the Committee. This he did not do, though in justice to me he should not have omitted it. I will now take the liberty of making good the defect. On the 19th ult. Mr. St John wrote me a letter, in which he says, "The Select Committee on Customs and Inland Revenue Establishments having referred to me, for my observations, the letter addressed by you to the Chairman of that Committee on the 14th inst., I have to request that you will furnish me, without delay, with the full particulars, including dates, &c., of the cases referred to in the following paragraph of that letter." He then quotes, verbatim, my statement as to certain cases where goods had been delivered for so many years without payment of duty, and not any of which had been detected by the Examiner.

My impression was that those particulars were required for the information of the Committee, and I therefore supplied them at once. It was the letter conveying them which contained the postscript referred to. I will say nothing of the tone of Mr. St John's letter; there is a peculiarity in every one's style. But he inquired into all the cases to which I referred, and having found them correct, I have a right to complain that he did not do me the justice to state the facts to the Committee. He did not do this, but endeavoured to make a point against me by referring to an error which I pointed out myself, and which I had already corrected.

The cases which I gave referred to the utility of the Examiner's Office as a check on over-deliveries, &c. Every effort has been made to upset my evidence on this subject, but they have only resulted in establishing its perfect accuracy. Mr. St. John now virtually abandons the Examiner on that ground, for he says that he cannot detect those errors. Then, what becomes of the statements made by himself and others on that score? But the new ground taken up by him is equally untenable. Orders are never issued for the delivery of goods for home use without warrants, or for their removal, without bond having first been given; therefore, there is nothing for the Examiner to discover in that way. As for the money recovered by one branch alone of that department in the last 10 years, he should have explained that the branch in question is the Jerquer's; that it is, as stated by Mr. Dobell in his evidence, still separate from the Examiner's Department; and that it was only placed under the general control of the examiner in the year 1860; since which time it would be difficult to show that 10 years have intervened.

The existence of this department is of some importance in the item of expenditure; its estimated cost, in salaries alone, for the current year, being considerably over 29,000 *l.* I have shown that it is useless as a check on over-deliveries of bonded goods without payment of duty; and this is now admitted. It is equally worthless as a check upon fraud on the importation of goods. An officer may be very actively engaged in the examination of free goods on one part of his station, while people are landing and carrying away contraband articles at another. Who is to check or detect this? Certainly not the examiner. In assessing an article the officer may give it a wrong denomination; yet the examiner could never discover the fact. Again, in recording the weight of an article, an officer may insert in the account less than the correct quantity; but it would be impossible for the examiner to find it out. And, further, if on the arrival of a vessel the master lands 50 packages of tea, or of any other goods, more than he has reported, and that the officers do not carry them to account, the examiner could never discover the error.

Well, then, of what value is the department? Not very much. But the useful work that is done there belongs properly to the Accountant, and the Inspector General of Imports and Exports, to whom respectively it should be transferred. I have shown that it cannot keep a correct stock account (and on this ground, also, Mr. St. John has abandoned it); but this matter may easily be tested. A stock account is prepared by the examiner, and published every month in the "Trade and Navigation Accounts." This refers to the bonded goods in warehouse. Examine the accounts given for the month of April, the last published, and it will be seen at once what reliance can be placed on it. The operation will be very simple: take the stock on hand on a certain day, add thereto the receipts within a given period, deducting from the total the deliveries within the same time, when the balance will represent

present the stock. Take, for example, the stock of tea:—

	Lbs.
Stock on hand on the 31st December 1862 -	75,942,638
Imports from 1st January to the 30th April -	53,547,791
TOTAL - - -	129,490,429
Deduct: *Lbs.*	
Delivered for home consumption 26,877,270	
For export - - - - - 7,285,606	
	34,162,876
Correct stock on hand - -	95,327,553
Return of stock made in trade account -	94,976,175
Discrepancy - - - Lbs.	351,378

Now, if every item in the Bonded Stock Account published is tested in the same way, it will be found that not one of them is correct. On cocoa there is a discrepancy of 476,824 lbs.; on coffee of 545,728 lbs.; on spirits of 73,279 gallons; on unrefined sugar of 21,464 cwt., and on tobacco of 404,747 lbs.*

In his admirable report on the Vine Disease in France, Viscount Chelsea expresses surprise at the discrepancies existing between the English and French accounts of the wine exported from France to England. In page 89 he gives the following Return:—

YEARS.	Quantities declared at the French Custom House.	Quantities declared at the English Custom House.
	Hectolitres.	*Hectolitres.*
1856 - -	52,034	32,275
1855 - -	37,155	24,332
1854 - -	59,231	22,567
1853 - -	54,452	26,114
1852 - -	56,917	34,628

Had Lord Chelsea known the very curious way in which our statistics are got up and prepared, I doubt very much if he would have taken the trouble of making the comparison.

The French Trade Accounts for the year 1859 give the value of the goods imported from, and exported to, each country. A comparison with the English returns for the same year will be found both curious and instructive. I take the French account, as reprinted in "The Economist" of the 7th March last; and as that journal is always so accurate in those matters, more especially when they are made the basis of comment, I think I am not far wrong in adopting the figures given. According to this account, the discrepancies between the returns of the two countries are very great:—

	£.
French account of exports to England -	31,000,000
English account of imports from France - - - - - -	16,870,858
	14,129,142
Deduct for goods in transit from France - - - - -	4,390,126
Discrepancy - - £.	9,739,016

Take, again, the

	£.
French accounts of imports from England - - - - - -	16,250,000
English account of exports to France -	9,561,956
	6,688,044
Deduct for goods in transit to France - - - - -	129,462
Discrepancy - - £.	6,558,582

It will be seen that the French accounts are given in round numbers. Without carrying the comparison further, it will be sufficient to say that in the year 1861 there is a discrepancy of over 13,000,000 *l.* on the goods exported from the United Kingdom and imported into France.

How can those accounts be reconciled? The very careful manner in which the French collect their data and prepare their accounts is well known. Moreover, all the goods imported were subject to duty in 1859, so that this was a guarantee that the accounts would be still more perfect. Nor can so large a discrepancy be accounted for by the difference of time, or the mode of valuation. The truth is that here our system is most defective in this respect. We do not get the correct data to begin with, and we have too many branches and departments to collate and arrange such as we do get. It is a mere system of playing with documents, of which the Examiner's Office is a strong exemplification.

I have now gone through Mr. St. John's letter, and touched upon all, or nearly all, the points in it worthy of notice; but I will take the liberty of saying a word on his concluding observations. He says, with reference to the proposed consolidation, "No one who is not accurately and thoroughly acquainted with the various duties performed by the officers of both departments is entitled to express an opinion on so difficult a question."

By this opinion he sets himself aside; for he opposed consolidation, while he admitted he knew nothing of the Inland Revenue Department. On the same grounds it applies also to Sir Thomas Fremantle, Mr. Pressly, and others. Mr. St. John probably did not mean this; when, however, he constitutes himself a judge, and sits in judgment, he should be impartial; though, for this office, his previous admission of a want of knowledge, disqualifies him. But if he only knew how simple the whole affair is, he would be astonished that any one should oppose the proposed consolidation. And that this reform will be carried out, I feel thoroughly convinced. It recommends itself too strongly to the sense of every intelligent and practical man to be lost sight of, and I hope to see some of its present opponents its best advocates before long.

I have, &c.
(signed) *M. Daly.*

The Chairman of the Select Committee on Customs and Inland Revenue Establishments.

* Since the above was written, the "Trade and Navigation Accounts for the Month of May" have been issued. In this number the discrepancies in the Stock Account is still greater. In tea, for instance, it is 484,510 lbs.; and in coffee, 589,767 lbs.

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(4.)

Surveyor General's Office,
Custom House,
Sir, 30 June 1863.

Mr. Eales, clerk to the Committee, having forwarded to me a letter from Mr. Daly, in order that I may have the opportunity of answering it; and as it contains much matter impugning my former statements, or entirely new, I feel it but respectful to the Committee to make the following observations in reply.

The Committee will perceive that Mr. Daly, by his silence, admits the correctness of my statements, marked 1 and 2 in my former letter, as to the Commissioners' inspections at Liverpool and all other ports, be they large or small, in which, in conjunction with my evidence, (Q. 1617—35 and 1788—89), I trust I had satisfied the Committee, not only that Mr. Daly had greatly erred, but also that the statement by the chairman of the Board of Customs, Sir T. F. Fremantle, given in answer to Question 702, was most strictly accurate. Mr. Daly does not now deny the statement made by me (No. 3) as to their visits to the docks, confirmed as it has been in the evidence given this Session by Mr. Dobell (Q. 2737) and Mr. Lalor (Q. 1887). It is true I said in my evidence, that the visits of Commissioners to the docks are not very frequent or numerous (Q. 1630 and 1633), and I hold that the statement in my letter that "they visit them "often twice or thrice a year," is perfectly consistent therewith. Mr. Daly should have added my evidence at Q. 1634, that "I have been round "all the docks with, I should say, every Commis- "sioner, at different times." I also said that their visits were made without publicity, and so they are as to the Commissioners *going* down to the docks; and it is not in the slightest degree inconsistent with that statement to say that when a Commissioner "*comes* there it is a matter that is gene- "rally talked of." What Mr. Daly means by complaining of this statement I cannot understand, for in the evidence of 1862 (Q. 3896), he, on this subject, in answer to the question, "Do they visit "the docks without your knowing it, do you "think?" replied, "It is possible, but the event "would be such an important one *that we should* "*be sure to hear of it;*" and I repeat, such is my belief.

4th. As to the subject of gross revenue, I nowhere used the words Mr. Daly now attributes to me, but I repeat what I really did say, "Mr. Daly "is in error in stating that 'the Act *specifies* that "'all gross revenue shall be paid in.'" No such words are in the Act; and I also repeat that the House of Commons negatived the proposition made by Mr. Disraeli that the Bill should be amended by the insertion of such a requirement.

Whilst dealing with this part of the subject, as Mr. Daly says (speaking of his evidence generally) that "he made his own inquiries, *examined* "*and sifted everything, and spoke of nothing posi-* "*tively with which he had not made himself ac-* "*quainted,*" the Committee will remember that he spoke positively when he stated in his answer to Question 4443, that "*The Act specifies that all* "*gross revenue shall be paid in,*" and in his answer 4449 spoke of "*the terms of the Act*;" but he afterwards admitted (Q. 4441 and 4458) that he had never seen the Act, (Q. 4456) "that he was "by no means clear on some of the points (4588), "that he was not well acquainted with the provi- "sions of the Act, and only knew of it from com- "mon report," and (4559) that "he did not feel "himself sufficiently informed as to the provisions "of that Act to speak of them with accuracy." It seems, therefore, that in this case he had made no examination whatever, and was in perfect ignorance of the fact I alluded to in my last letter, that Mr. Disraeli's very proposition to amend the Bill by requiring the gross revenue to be paid in, had been negatived by the House of Commons, and, therefore, that the Act itself did not require it. He spoke of the *specifications* and *the terms* of an Act which he had never read or seen.

Mr. Daly also stated (Q. 3905), that it was necessary under the Act that the gross revenue should be paid in; (Q. 3905), "that he was aware "that the whole of the receipts were not paid in." (Q. 3906) That "he did not know how it "is that the law is not complied with, *but it is* "*not.*" He, however, in his present letter, though reluctantly, admits "it is paid in," and also that "the present practice is made to appear correct "in every point of view." Why, then, does he object to the statement I made in paragraph No. 4 of my letter? Mr. Daly, however, still persists in quoting Lord Monteagle in support of the unjustifiable assertion, "that the law is vio- "lated, and that steps are taken to make it appear "to the Controller-General of the Exchequer "that the law is complied with" (Q. 3913). No deception whatever is practised, nor is there the slightest necessity for such a course, as the law is strictly complied with. The "Report" of Lord Monteagle referred to by Mr. Daly, was not written for the purpose of showing that the *Act of* 1854 was not complied with by the Revenue Departments, or that any "mystification" or "delusion" was practised on the Exchequer; but it consisted of his lordship's "observa- "tions upon a memorandum on financial control," handed in by the late Sir G. C. Lewis, the then Chancellor of the Exchequer, to the Select Committee on Public Moneys, in 1857; and his lordship's object was to show that a proposition contained therein was inconsistent with a statement made by Mr. Anderson in his evidence before the same Committee in 1855 and 1856. That Lord Monteagle was fully acquainted with, and entirely approved of, the arrangement by which the payments on account of salaries, &c, continue to be made, "as an advance" out of receipts after the passing of the Act, is clearly shown by the following extracts from the evidence given by his lordship before the Select Committee on Public Moneys, in 1856. Answer 16: "I believe that "the payments for the revenue charges continue "to be made very much as they were before; "and indeed at the time of the introduction of "the Bill, the Minister who was responsible for "the introduction of that Bill, did not hold out "to Parliament any expectation that the whole "gross revenue could be paid into the Exchequer "by the Receiver General of the Department. "The payments in the Excise for the expense of "collection are paid, as they were before, out of "the gross revenue as it is received; but under "the new system a vote is taken for the expense "of the collection, and therefore the payment "out of the gross revenue is in the nature of an "advance, and not, as before, of a final payment; "when

" when that payment has taken place, there is an " issue made from the Exchequer to the Excise " Department, which is more an issue of account " than an issue in reality. It would be absurd " if there were remittances made from Aberdeen " or Bristol, or Liverpool to London, and then " remittances made from London to Bristol, or " Liverpool or Aberdeen, to pay the expenses." Answer 39: " The system carries into effect what " Mr. Gladstone explained as his object, though " it does not realise the system of some of the " advocates for the change. The payments con- " tinue unaltered, *but a Parliamentary control is* " *given over the total expense*, and the system of " account is varied likewise." And again, Answer 40: " I cannot consider the present system " as realising what is termed the gross and net " principle, which I still consider incapable of " being realised." Answer 52: " *I take the Act* " *with Mr. Gladstone's explanation, in which he* " *said distinctly that the old system of payments* " *shall be continued*, but that the system of account " shall be varied, this was as relating to the charge " of collecting the revenue only." I should quite exhaust the patience of the Committee, if I were to quote all the evidence of Lord Monteagle on this question; but I think I have quoted quite sufficient to show that his lordship was fully acquainted with the provisions of the Act, and also that those provisions and the practice of the Revenue Departments corresponded with his lordship's own views on the subject.

How much of the valuable time of the Committee would have been spared, if Mr. Daly had so far examined into the matter as to satisfy himself that he was not justified in quoting Lord Monteagle for the purpose he did, when his lordship had so strongly supported the existing state of things before the Committee for whom the memorandum was prepared.

5. As to the security of the Receiver General of Inland Revenue, I stated what I knew to be a fact, " that the security required of him was " 23,000 *l.*" I referred to Mr. Pressly's evidence on the subject, which was not given orally, but communicated after inquiry, he having promised to ascertain the fact; and it was printed first in an Appendix, 1 *a*. I must leave the Committee to decide under such circumstances, " with regard to this " matter, whether ' Mr. Pressly (the head of the In- " ' land Revenue Board) can scarcely be taken as an " ' authority' or not." I cannot suspect he would allow himself to be imposed upon, as he would be incapable of imposing on the Committee.

6. The reply of Mr. Daly on the subject of the security given by collectors of Inland Revenue must speak for itself. First, he says he " believes he was quite correct in saying that the " personal amount of security was 500 *l.*; if a sub- " scriber to the fund the case is different." Such is not the case; the security of a collector, as stated by Mr. Pressly at Answer 160, is 5,000 *l.*, given in the same manner (except that it is compulsorily so), as Mr. Daly might avail himself of the guarantee fund in the Customs, and a deposit must be made of the same per-centage on the amount of security required. Secondly, Mr. Daly accuses me of error in stating the fund at 5,000 *l.* only, and quotes the evidence of Mr. Carling and an Excise General Order (with which I was well acquainted) in his support. On this point I can only submit that Mr. Daly has been drawing upon his imagination, as will be at once seen by referring to the paragraph No. 6 in my letter. The Committee will decide whether the fact of a collector of Excise, giving security to the extent of 5,000 *l.*, instead of 500 *l.*, does not almost entirely destroy Mr. Daly's argument given in answer to Questions 4402 to 4416, with reference to stamp distributors, the great majority of whom do not give security to anything like so large an amount, see Appendix No. 1, Report, 1862, pages 210-15.

7. The correctness of my statement, No. 7, that the Excise Fund was not applicable to defalcations in stamps, stands unanswered by Mr. Daly.

8. Mr. Daly admits the fact that casks and cases of sugar are weighed, which is all I asserted. If Mr. Daly was not (to use his own words) " stupid" enough to make the statement he is reported to have made, viz., " casks and cases of sugar are not sampled or *weighed* by the Customs officer at all," he was, at any rate, careless enough not to correct his evidence when he had the opportunity of doing so; and from his many inaccuracies I had no reason to suspect he meant anything else than he is reported to have said.

9. Mr. Daly's reply to my correction of his incorrect statement respecting cane juice, resolves itself into a quibble on words; but, I repeat, that cane juice, known as such, has been imported, especially from Porto Rico, often in considerable quantities, during the last 30 years; that it has been reported as such, entered as such, and has been bought and sold as such. Cane juice boiled down to a certain point only, is still cane juice; concentrated it may be; and with reference to the insertion in the tariff, it was certainly more consistent to insert it under the English term by which the imports had long been known and recognised in official documents and experience, than under a foreign name which but few understand. But Mr. Daly is, I apprehend, now too late with his explanation. Had he thought of this difference when he gave his evidence, it was his duty to have told the Committee, that in 1861 no less than 125,773 cwts. of an article, called by the Spaniards " melado," was imported under the tariff designation of " cane-juice." I may also refer the Committee, for uninterested and unquestionable evidence as to the possibility and fact of the importation of cane-juice, to the last edition of " Ure's Dictionary of Arts and Manufactures," edited by Hunt, and published in 1861; Article, Sugar.

10. Mr. Daly objects to my statement, that his answer to Question 4445, was calculated to mislead, and I repeat it. He had, as I was then aware, correctly stated in answer to 3896, that a merchant may export a quantity of British manufactured tobacco, on which the duty was paid in the leaf, and obtain a return of the duty by way of drawback; but it is a widely different thing to say, in answer to the question (4445): " If the " whole duty on a cargo of tobacco is paid, and a " part of that tobacco is immediately exported, is " not the duty repaid in the shape of drawback?" *If it is done immediately: but that is not the rule;*— and to the following question, " Is it not the case if " it is done within six weeks afterwards?—Yes, " he can get a drawback." These questions and answers must, beyond a doubt, have had reference to a cargo, whether of leaf or manufactured tobacco, imported; on which a drawback is never allowed, for " it is the rule" to allow a drawback on the British manufactured tobacco spoken of by Mr. Daly, in Answer 3896, on which he also correctly stated that the duty might have *been paid*

App. No. 2.

years ago. Surely nothing more can be wanted to prove to the Committee, not only the correctness of my statement that Mr. Daly's answer was calculated to mislead, but also that Mr. Daly had an idea that two different descriptions of drawback were allowed upon tobacco, viz., one on tobacco as imported; and the other on tobacco manufactured in the country. It is immaterial for what secondary purpose the questions were put; I have dealt, as I am justified in doing, only with the answers themselves.

11. Mr. Daly thinks that in my letter I built a "house of cards" when speaking of his erroneous calculations of the cost of collecting the Revenue, and doubtless that he has demolished it in his. Perhaps the Committee will decide between us, previously permitting me to point out that in my letter, I "adopted his own "exaggerated estimates of the cost of collection "as the basis of calculation," and showed that all his calculations were as incorrect as his groundwork for the years 1861 or 1862. I was aware most fully, that the Question 3933 was put by the Chairman: "Taking the current year, at "what sum do you estimate the total cost of col-"lection for the Customs Department?" and I have used the very figures Mr. Daly gave in order to check his calculations; but I still say that he must have taken the Revenue of 1861 or 1862, in order to arrive at his *per-centage* costs; giving his evidence in June 1862, he could not have performed the impossible task of calculating them on a revenue three-fourths of which had not been received, and the amount of which could not be known until after the 31st March in the present year. While Mr. Daly complains, I think unjustly, of my not quoting evidence fully, he should bear his complaint in mind with regard to others, and he would then have stated that when Mr. Dobell was asked by the Chairman, in Questions 2749 and 2750, what the per-centage would be, calculating the cost of all the services which are now imposed upon the Customs as a part of their duty, he replied, "I do "not think I have prepared that, but I think it "would come very likely to 7 or 8 per cent. *It "would be a misnomer, however, altogether to call "that the cost of collection.*" How Mr. Daly can claim this as a corroboration of his evidence in regard to the per-centage "*costs of collection,*" it is difficult to imagine. Mr. Dobell had, however, an opportunity of making the calculation desired by the Chairman, whilst correcting his evidence, and he accordingly did so, and has shown that, including every thing, the per-centage *cost of the department* only reached 6 *l.* 6 *s.* 11 *d.*, instead of the "*cost of collection*" being 7 *l.* 3 *s.* 10 *d.*, as stated by Mr. Daly. Lest, however, Mr. Daly should fancy that I am unwilling to show the per-centage for the year ended 31st March 1863, taking his own exaggerated estimate of the costs of collection as the basis of the calculation, I beg to subjoin the information, viz.—

Net Receipts, 1863.	Mr. Daly's Estimated Cost of Collection.	Per-centage yielded.
£. 24,038,893	£. 1,542,891	£. 6 8 $\frac{1}{4}$

The fact stated by me that Mr. Daly's calculations of the per-centage *costs of collection* were in every instance incorrect remains, therefore, strengthened rather than "as a house of cards "disappearing at the touch."

It may interest the Committee to know that the actual cost of the Customs Department for the year ended 31 March 1863, as paid out of Vote 1 for Effective Services, amounted only to 726,517 *l.*, giving a per-centage of 3 *l.* 0 *s.* 5 *d.* on the net receipt for that year.

12. With reference to the cost of the establishments at Jersey, I never said that it was nearly 4,000 *l.* a year; my answer was "nearly 1,000 *l.* "a year." If any confirmation of this assertion were required, it is given by the fact that the misprint was first pointed out to me in the Committee-room by a member of the Committee before the proof had reached me; and Mr. Daly will find the printer's error corrected, I have no doubt, when the evidence is published. I ordered the correction; the mistake was never mine.

13. Mr. Daly does not attempt to justify the inexcusable misuse of an Admiralty chart to support his misstatements as to wrecks, shown in my evidence and letter; and, finally, he is entirely silent on those parts of my letter which had reference to his misstatements of the costs of the Secretarial Departments,—the law charges of the Customs,—the establishments of controllers of accounts in London,—and my statement respecting his evidence as to ports and bonding towns at which were situated collectors of Customs, collectors of Excise, and stamp distributors; I therefore assume he was incapable of refuting them, and their correctness is admitted.

I would willingly here close my account with Mr. Daly, but that he has put forth other statements somewhat recklessly, which call for a passing notice. In the first place, with reference to the Coast Guard, he says, "But even taking his "(my) own figures, the amount would be 506,488 *l.*" I have carefully read over every part of my letter bearing on the subject, and I assert there are no figures of mine which justify the statement; and as to the mistake he had committed in the manuscript of his former letter, I alluded to it as a further illustration of even Mr. Daly making mistakes. I could not, however, but think it disingenuous to attempt to throw the mistake on the printer. I should not have noticed the error, although I had previously discovered it, had Mr. Daly, when he found it out, admitted he himself had made the mistake; but as it was, I had no desire to conceal the fact, nor do I regret having exposed it.

With regard to the Examiner's Office, so far from abandoning it, I maintain its entire usefulness, and absolute necessity for the purpose for which it was instituted, in all its several branches, and more particularly with reference to the warehousing accounts. Its very existence may be said to be owing to the circumstance of a considerable number of hogsheads of tobacco having been removed from London to Dublin, the receipt of which was acknowledged by the officers stationed there, who delivered the goods without opening any account at their port, and on this being accidentally discovered, an inquiry was set on foot; other defalcations were discovered, amounting to over 10,000 *l.*: the officers decamped to America, first having set fire to the warehouse; and a system of check for the future was instituted which secures the department against the possibility of the repetition of such a fraud. This still exists in the Examiner's Office. A single instance where 468 *l.* 8 *s.* 7 *d.* of duty was recovered entirely through that branch was put

put in evidence (Q. 2799). I might have shown many instances where duties have been recovered in duty-paid transactions, but I felt that the Committee were satisfied on that point, and therefore did not adduce them. With regard to the errors alluded to by Mr. Daly in his former letter, I inquired into them, and found that they all arose in the Controller's Office; that it was the duty of that office to discover them, and that they had been discovered there. To require a further check would be useless and expensive, whilst I repeat that the Examiner does constantly and invariably discover errors in delivery orders for goods which have not paid duty, or been entered for removal under bond.

With regard to the clerical check exercised by a branch of the present Examiner's Office (formerly a distinct Jerquing Department), I never said it had not been amalgamated with the Examiner's Office, nor did Mr. Dobell say it had not been *added* to the Examiner's Office. In my evidence rebutting Mr. Daly's, that the "clerical "checks" (his own words) over examining officers' accounts were of no use, I showed satisfactorily to the Committee that those clerical checks were of great value, and an absolute necessity, and Mr. Daly has not refuted it. I nowhere said that the check had been 10 years in the Examiner's office as now insinuated.

It was shown by Mr. Dobell that the stock account was a matter independent of revenue (Q. 2864), and I now only advert to it in order to dispose shortly of the remainder of Mr. Daly's letter, and to show the Committee how ignorant Mr. Daly may prove himself, even when struggling to show he is incapable of error, and when he must be supposed to "have examined and "sifted everything." These are his own words, and he must pardon me for applying the test to his present letter. Mr. Daly has brought forward another illustration of the inaccuracy of the stock accounts, and appeals to the Trade and Navigation Accounts for April last, and has used all the figures he could obtain for his purpose, and so far succeeds in showing considerable discrepancies; but he has forgotten, or did not know as he ought to have done, that there are deliveries for stores of merchant ships and for the navy of all the articles mentioned by him, which are not considered exports or merchandize, and therefore do not appear in the monthly account of trade. They however appear annually in the statement of trade; and I have ascertained that by the addition of those deliveries to the deliveries for home consumption and for exportation, all the accounts will balance, and thus Mr. Daly's own "house of "cards" disappears.

Neither in my evidence nor in my letter have I touched upon the subject of accounts, French or otherwise. I am satisfied the English accounts, especially of wines, could be verified, but I am unwilling to trouble the Committee or take up its time in the discussion. I, perhaps, however, ought to add that the question of Lord Chelsea's statement regarding the French and English accounts of wine, as well as the wide difference between the general accounts of the trade between the two countries, is no novel one; it has been the subject of deep and anxious inquiry on the part of the Board; no satisfactory results could however be arrived at. "The Economist" (an authority Mr. Daly is apt to quote) showed, on the 23d June 1860, that Lord Chelsea's "figures were entirely inaccurate, and "the discrepancy is not nearly as great as he "alleges," and that the exports of wine from France to England included the exports from that country to Gibraltar, Malta, the Ionian and Channel Islands, which, of course, do not appear in the English accounts of imports of wine from France. There may be other means of explaining the discrepancies, but this illustration will serve to show that a different system of making up the accounts to that adopted here exists in France. With regard to wine, which is a dutiable article, every gallon landed is gauged and brought to account, and so far there can be no mistake in the English account. Mr. Daly himself stated (Q. 4106), "that the statistics of "goods subject to duty are correctly returned;" and with regard to the question of the values of imports and exports, these are prepared by the Inspector General of Imports and Exports, and are based on data collected by the Examiner from the accounts of the examining officers, whose duty it is to see that the several entries are correct. The Examiner does not prepare the values of the imports and exports, and, therefore, is not responsible for them.

Thanking the Committee for the opportunity of replying to Mr. Daly, and most respectfully awaiting the result of its deliberations,

I have, &c.
(signed) *F. St. John.*

The Chairman of the Select Committee
on Customs and Inland Revenue,
&c. &c. &c.

Appendix, No. 3.

PAPERS handed in by Mr. *Stephenson*.

App. No. 3.

GROSS RECEIPT of REVENUE, and COST and RATE per Cent. of COLLECTING, 1841 and 1861.

EXCISE.

In 1841-42—The whole Revenue of Excise was 15,477,674 *l.*, collected under 16 heads; and the whole cost of Collection, 988,136 *l.*, being at the rate of 6 *l.* 7 *s.* 8 *d.* per cent.

In 1861-62—The whole Revenue of Excise was 19,276,890 *l.*, collected under 15 heads; and the whole cost of Collection is estimated at 830,000 *l.*, being at the rate of 4 *l.* 6 *s.* 1 *d.* per cent.

INLAND REVENUE.

In 1841-42—The whole Inland Revenue was 27,692,371 *l.*, collected under 54 heads of duty; and the whole cost of Collection, 1,353,474 *l.*, being at the rate of 4 *l.* 17 *s.* 9 *d.* per cent.

In 1861-62—The whole Inland Revenue was 41,955,741 *l.*, collected under 57 heads of duty; and the whole cost of Collection, 1,494,412 *l.*, being at the rate of 3 *l.* 11 *s.* 2 *d.* per cent.

In the above statement, the Gross Receipt of Revenue has been taken; and the amount paid for non-effective services included in the cost of Collection.

26 June 1863. (signed) *W. D. Stephenson.*

Appendix, No. 4.

PAPERS handed in by Mr. *Dobell*, and referred to in his Evidence.

CUSTOMS.

App. No. 4.

AN ACCOUNT showing the Amount of FINES received at the Port of *London* during each of the Five Years ending 31 December 1859.

(Referred to in Answer 2718).

Years.	Amount.		
	£	*s.*	*d.*
1855	3,410	15	–
1856	2,263	2	7
1857	1,690	4	2
1858	2,048	10	5
1859	1,850	4	1
£.	11,262	16	3

Custom House, London, 8 June 1863.

H. W. Dobell, Comptroller General.

AN ACCOUNT showing the Amount of the Proceeds of CUSTOMS SALES at the Port of *London*, during each of the Five Years ending 31 December 1859.

(Referred to in Answer 2719).

Years.	Amount		
	£.	*s.*	*d.*
1855	14,660	8	9
1856	11,324	15	8
1857	22,608	7	3
1858	13,540	7	9
1859	16,531	18	9
£.	78,665	18	2

Custom House, London, 8 June 1863.

H. W. Dobell, Comptroller General.

App. No. 4.

LIST of the PORTS in the United Kingdom at which the Custom Houses are the Property of the Crown, showing also the Estimated Rental or Annual Value of the same.

(Referred to in Answer 2765).

PORTS.	Estimated Rent, or Annual Value.	PORTS.	Estimated Rent, or Annual Value.
	£.		£.
Boston	40	Wells	15
Chester	35	Yarmouth	56
Deal	45	Aberdeen	70
Gloucester	130	Dundee	200
Harwich	40	Glasgow	350
Liverpool	3,000	Greenock	370
London	10,000	Leith	800
Lynn	40	Port Glasgow	105
Maldon	40	Belfast	700
Newcastle	280	Cork	2,000
Penzance	30	Dublin	2,000
Plymouth	150	Dundalk	30
Portsmouth	300	Limerick	65
Sunderland	200	Sligo	200

Custom House, London, 8 June 1863.

H. W. Dobell,
Comptroller General.

TREASURY MINUTE, dated the 22d August 1854, for carrying into effect the Provisions of the Act 17 & 18 Vict. c. 94.

MY Lords read the Act 17 & 18 Vict. c. 94, altering the mode of providing for certain expenses heretofore charged upon certain branches of the public revenues, and upon the Consolidated Fund.

By this Act various judicial and other charges, which have hitherto been defrayed under the authority of various Acts of Parliament from the revenues of Customs, Excise, and Taxes, are made payable out of the Consolidated Fund from the 1st April 1854. These charges are enumerated in Schedule (A.) annexed to the Act.

Various other charges, described in Schedule(B.) annexed to the Act, which have hitherto been paid out of the Consolidated Fund, or out of the Revenues of Customs, Excise, Taxes and Post-office, are by the said Act removed from the Consolidated Fund, or from the said branches of the public revenue, and provision has been made for paying the same out of moneys provided by Parliament, as set forth in the Appropriation Act for the year 1854-55.

My Lords proceed to lay down the regulations for the future payment of these several charges, in accordance with the provisions of the Act.

Charges of Collection, &c.

In giving effect to that part of the Act which transfers the charges of collection and management of the revenue to the Votes of Parliament, my Lords consider it desirable to adhere, as far as possible, to the regulations at present established for collecting and remitting the public revenue, and for defraying the public services which have hitherto been paid in every part of the United Kingdom out of local receipts. The change which has been made in the mode of providing for the expenses of collection has for its object to bring that branch of the public expenditure under the annual revision of the House of Commons, and does not render it necessary to restrict the facilities which have hitherto existed for the payment of such expenses as may have received the sanction of Parliament. Under the existing mode of payment, the public money is made available for the service of the public at the earliest moment, all unnecessary remittances to and from the country are avoided, a saving of interest and commission is effected, the security of the public money is promoted, and the public accounts are simplified. This mode of payment is, moreover, consistent with the provisions of various Acts of Parliament regulating the payment of naval and other voted services where they are directed to be made by the collectors of the revenue out of local receipts. My Lords desire, therefore, that the expenses of collection and management at the several stations throughout the United Kingdom may be paid, as heretofore, out of the revenue collected on the spot, and that the vouchers

vouchers for such payments may be remitted to London, and treated as bills recoverable out of the votes of Parliament.

The cash received on account of revenue at the head offices in London has, in like manner, been made immediately available for the public service, and the claims on those offices have been satisfied out of the current daily receipts. The payment of such receipts to the Bank in gross, and the issue of them again from the Bank for the purpose of meeting the daily payments, would have the effect of increasing the balances, and would be attended with unnecessary risk. My Lords are therefore pleased to authorise the revenue departments to continue their existing banking arrangements, which are perfectly consistent with the strict appropriation of the grants of Parliament, with such modifications only as the following directions may render necessary.

The payments to be made by the revenue departments, either at head-quarters or through their local collectors, will consist of—

1st. Drawbacks, repayments, pensions, superannuations and retired allowances. These payments remain as heretofore, finally chargeable on the revenue, and they will not be affected by any of the regulations to be made for the services to be defrayed out of the sums voted by Parliament for the charges of collection and management of the revenue.

2d. Advances for charges of collection and management, which being provided for by votes of Parliament, will be repaid to the revenue out of such votes.

3d. Advances for other departments of Government for services provided for by Parliament, which will in like manner be repaid to the revenue out of the funds and in the manner prescribed by Parliament.

In accordance with the provisions of the Act 4 & 5 Will. 4, c. 15, which prescribes the authorities and forms for the issue of the grants of Parliament, my Lords have obtained Her Majesty's Royal Orders of Credit in favour of Sir Francis Hastings Charles Doyle, Bart., Receiver-General of Customs, for the following grants for the service of the year 1854-55; viz.:—

840,785 *l.* for salaries and expenses of the Customs Department.
479,320 *l.* for salaries and expenses of the Coast Guard, including revenue cruizers.

And for the following sums, in favour of James Brotherton, Esq., Receiver-General of Inland Revenue; viz.:—

1,154,594 *l.* for the salaries and expenses of the Inland Revenue Department.
52,769 *l.* for the salaries and expenses of the Revenue Police in Ireland and "Seamew" steamer.

Also in favour of the Right Honourable the Viscount Canning, Her Majesty's Postmaster-General, for the sum of 1,525,335 *l.* to defray the charges for Post-office services, and the collection of the revenue of that department.

These Royal Orders, and the Treasury warrants required by the Act 4 & 5 Will. 4, c. 15, will be forwarded to the Comptroller-General of the Exchequer.

When money may be wanted by the Revenue departments on any of the votes of their respective estimates, either to replace advances made out of revenue, or to meet prospective payments, a certificate of the amount required on each vote, signed by the Comptroller-General of Customs, by the Comptroller and Accountant General of Inland Revenue, or by the Receiver and Accountant General of the Post Office, is to be addressed to this Board, when Exchequer credits for the amount applied for will be granted at the Bank of England. From these credits, the necessary writes-off or transfers to the drawing and vote accounts, or to such other accounts as the advances or payments may be made from, will be ordered by the persons authorised to draw on the Bank accounts.

My Lords desire to call the attention of the Revenue departments to the terms of the Appropriation Act, by which the sums granted are to be appropriated; the several sums are granted for the services "which will come in course of payment during the year ending the 31st day of March 1855;" in other words, the payments to be made in the year are to be considered as the expenditure of the year chargeable against the grant of Parliament for that year. This principle of applying the votes of Parliament, which is in accordance with that adopted for all the naval and military expenditure, will enable the Revenue departments to close their annual accounts of expenditure at a much earlier period than if the votes had been taken for payments falling due within the year.

The Revenue departments should be careful to avoid any excess of expenditure beyond the sums appropriated by Parliament in each year for the service of their respective departments. As so large a proportion of the expenditure consists of salaries of establishments, my Lords consider that there will be little trouble in so regulating them, and in making the proper provision for them in the annual estimates, as to avoid the danger of exceeding the limit of expense prescribed by the vote of Parliament.

To give a further guarantee to Parliament for the due application of the sums granted upon the annual estimates, the several Revenue departments are to prepare annually abstract accounts of the sums expended in the year contrasted with the sums voted; and

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these accounts are to be transmitted to this Board, for presentation to Parliament, as soon after the termination of the financial year as the same can be accurately made up.

If it should appear by these accounts that any surplus of grants remains after defraying the expenses of the year, the same will be declared available as Ways and Means; if, on the other hand, any excess of expenditure beyond the grants shall have taken place, a statement of the amount of such excess must be submitted to Parliament, that a special vote may be taken for it.

The payment of salaries which has hitherto been made for the quarters ending 5th of January, 5th of April, 5th of July, and 10th of October, in each year, should hereafter be made for the quarters ending 30th of June, 30th of September, 31st of December, and 31st of March. This change has already taken place in the Post Office, and it should be carried into effect in the Customs and Inland Revenue Departments not later than the 31st of March next, on which day my Lords propose to alter the termination of the quarters for the financial accounts.

My Lords also desire that financial statements of the gross receipt and net produce of the several heads of duty, of the charges of collection, and of the income and disposal of income for the quarter ended the 5th April last, be made up in the usual form, to be laid before Parliament at its next meeting, and that the succeeding financial accounts be made up from that date to the 31st of March 1855.

Charges (Judicial) payable out of gross revenue.

According to the proviso contained in the first clause of the Act, the following charges of the judicial establishments in Scotland remain chargeable on the gross revenue during the lives of the present holders, and the Queen's and Lord Treasurer's Remembrancer will transmit to them separate quarterly schedules of such charges, that they may authorise the issue of the amount through the Receiver-General of Inland Revenue, and no further charge on acconnt of the judicial establishment in Scotland will be payable out of the Customs Revenue, viz:—

	£.	s.	d.	
Salary of the Clerk of Justiciary - - -	185	–	–	per annum.
Presenter of Signatures, Exchequer - -	300	–	–	,,
Writer of Hornings - - - - -	50	–	–	,,
Salaries of Sheriff Clerks - - - -	9,059	4	–	,,
Estimated charge for 1854-55 -	£. 9,594	4	–	

Charges (Scotland) payable out of Consolidated Fund.

The following charges included in Schedule (A.), hitherto paid out of the revenues of Customs, Excise, and Taxes, are made payable by the first claues of the Act, out of the Consolidated Fund, from the 1st April 1854, viz.:—

Salaries of the Judges of the Courts of Sessions, Justiciary and Exchequer, and of the Bill Chambers in Scotland.
Pensions of the Judges in Scotland.
Salaries of Sheriffs and Sheriffs Substitute, Scotland.
Retiring allowances to Sheriffs Substitute, Scotland.
Compensations to various persons for loss of fees and annuities, Scotland.

Stipends to Scotch Clergy.

Augmentation of stipends to Scotch clergy.

The Queen's and Lord Treasurer's Remembrancer will transmit to this Board a separate quarterly schedule of the above charges payable out of the Consolidated Fund, upon which my Lords will give their usual warrant to the Paymaster General to place the amount to his credit at the bank in Scotland employed by the Government.

Charges (Judicial) payable out of votes.

All other charges connected with the support of the judicial establishments in Scotland, and which are described in Schedule (B.) of the Act, are payable from the 1st of April 1854, out of the sums granted for such charges in the Appropriation Act for 1854–55. These charges are to be added to the schedule of services payable out of votes of Parliament transmitted to this Board quarterly by the Queen's and Lord Treasurer's Remembrancer, in order that the issue of the amount thereof may be authorised through the Paymaster-General.

The salaries of the macers, &c., of the Court of Session, and of the officers payable from the Fee Fund, are to be included in the schedule of the votes to be paid by the Queen's and Lord Treasurer's Remembrancer. The collector of the Fee Fund will transmit to the Queen's and Lord Treasurer's Remembrancer, on the 1st September next, for the quarterly schedule to the 30th September, a statement of the fees received by him since the close of the last quarter, and will pay the amount thereof to the account of the votes of Parliament in the national bank where the Government accounts are at present kept; the collector will follow a similar course in future quarters with the fees received by him in the three months ending on the 1st December, 1st March, 1st June, and 1st September in every year.

Charges of Civil Government of Isle of Man.

The payments for the support of the civil government of the Isle of Man, and for public works, hitherto chargeable upon the Customs' Revenue of the island, are payable out of the Consolidated Fund from the 1st of April 1854. These payments will continue to be made out of the local revenue by way of advance; and on the Commissioners of Customs transmitting to this Board the accounts of such advances in each quarter, my Lords will cause the necessary charge to be made on the Consolidated Fund, in order that the amount thereof may be repaid by the Paymaster General to the Receiver General of Customs.

The

Audit Office.

The salaries of the Commissioners for auditing the Public Accounts being payable out of the Consolidated Fund, while the other salaries, as well as the contingent expenses of the Audit Office, are payable out of the vote of Parliament, the Salary List transmitted by the Commissioners of Audit to the Paymaster General every quarter should be confined to the salaries payable out of the vote of Parliament as a distinct authority for the payment of the salaries of the Commissioners out of the Consolidated Fund will be issued to the Paymaster General by this Board.

Commissioners of Lunacy.

As the salaries and travelling allowances of the Commissioners of Lunacy, and the salaries of their establishment, are continued on the Consolidated Fund, while the contingent expenses of the Commissioners are by the Act transferred to the votes, separate applications for advances should in future be made by the Commissioners of Lunacy to this Board, in accordance with that arrangement.

Police Courts.

The statement furnished to this Board quarterly, upon which the advances to the Receiver of the Police Courts are authorised, should in future be divided into two statements, one for the salaries of the magistrates, the payment of which is charged on the Consolidated Fund; the other for the salaries of the clerks, ushers, gaolers, and messengers, and for the other expenses of the police courts which are payable out of the vote of Parliament. As provision has been made for the full amount of the expenses of the police courts, the fees, penalties, and forfeitures hitherto applied in diminution of the charge on the Consolidated Fund, are payable to the Exchequer; and the Receiver should pay over to the Paymaster General, for transfer to the Exchequer, the amount of such receipts from the 1st April last. The contributions to the Civil Superannuation Fund, received since the 1st April last, should, in like manner, be paid to the Paymaster General, for transfer to the Exchequer, and the same course should be followed quarterly in future.

Charges, Ireland.

A copy of the Act and of the Supplemental (Revenue) Estimates for 1854-5 should be transmitted to the Paymaster of Civil Services in Ireland, in order that his quarterly Schedules may in future be prepared in accordance with the classification of the charges adopted in those estimates, the voted charges being classed in a separate Schedule.

The following services hitherto paid out of the Revenue of Customs, have been provided for under "Vote 3, Miscellaneous Charges," in the Civil Supplemental (Revenue) Estimates for the year 1854-55, viz.:—

Difference of Trinity Light and Pilotage Dues under Reciprocity Treaties.	Trinity, Dues, &c.
Treasurers of Counties for Corn Returns.	Corn Returns.
Quarantine Expenses.	Quarantine expenses.
Expenses of carrying out the Merchant Seamen's Act.	Merchant Seamen's Act.

The Customs Department will continue charged with the duty of making these payments, but they are no longer to be finally charged upon the revenue. The Commissioners will transmit to this Board quarterly accounts of the advances made out of the Customs revenue for such services, that my Lords may authorise the Paymaster General to issue out of the vote of Parliament to the Receiver General of Customs the amounts necessary to replace such advances.

The following charges hitherto defrayed from the revenues of Excise and Taxes have also been provided for under Vote 3 of the Civil Supplemental Estimates for the year 1854-55, viz.:—

Salaries of Inspectors of Corn Returns and Expenses.	Corn Returns.
Salaries of Process Servers, Ireland.	Process Servers.
Expenses of the Board of Fisheries, and building of Piers and Quays, Repairs of Boats, &c., Scotland.	Board of Fisheries, &c.
Grant to the Commissioners of Highland Roads and Bridges.	Highland Roads, &c.
Annuity to the Board of Manufacturers in Scotland.	Board of Manufactures.

It is necessary that the payments for the first and second items should continue to be made by the Collectors of the Revenue; and on receiving quarterly applications from the Commissioners of Inland Revenue, my Lords will direct the Paymaster General to repay the sums advanced to the account of the Receiver General. With respect to the other three charges, my Lords will make arrangements for paying them in future by direct issues through the Paymaster General.

Milford Road Fund.

The arrangement made by this Board in June 1840, under which an annual sum of 437 *l.* 12 *s.* 6 *d.* has been paid out of the Post Office Revenue to liquidate the principal and interest of loans made by the Public Works Loan Commissioners for the completion of roads in Carmarthen and Pembrokeshire, and which sum has been transferred to the votes for the year 1854-55 under the head of "Milford Road Fund," is one which my Lords are of opinion should cease after payment of the sum voted for the present financial year. The additional rates of postage imposed by the Act 6 Will. 4, c. 25, on letters between Great Britain and Ireland, by way of Milford Haven, as a security for the repayment of the loans in question, having been abolished by the introduction of the Penny Postage in 1840, it does not appear to my Lords desirable that the fictitious mode of extinguishing the debt which has been pursued since that year should be continued.

Militia charges.

Under the Act 49 Geo. 3, c. 120, s. 76, relating to the Militia, the collectors of the revenue are required to pay to the clerks of the general meetings, and to the clerks of

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subdivision meetings, the sums therein specified, as remuneration for their attendance. It is desirable that these charges should be removed from the Customs and Excise Revenues, and that they should be paid out of the General Militia Vote. My Lords, therefore, request that the Boards of Customs and Inland Revenue will issue the necessary directions for discontinuing such payments, and that the claimants may be referred to this Board for the future payment of the charges in question.

Allowance to officers of the late Tax Department.

Two charges have hitherto appeared in the Finance Accounts laid before Parliament, as payable out of the Excise Revenue, under the head of "Payments other than Charges of Collection," which are not included in either of the Schedules annexed to the Act:—

1st. Allowances to late officers of the Tax Department in Ireland.

Clothing on removal of Convicts, Ireland.

2d. Expenses of Clothing on removal of Convicts in Ireland.

As the Tax and Excise Departments are now consolidated, the first charge is clearly part of the general non-effective charge of the Inland Revenue Department, and should be paid out of the same fund as other similar charges.

The charge for clothing on the removal of convicts in Ireland, was transferred to the votes in Class III. of the Miscellaneous Estimates for the year 1849–50, and the charge on the Excise Revenue should have ceased from that year. My Lords will be prepared to direct the repayment to the Excise Revenue of all sums advanced for those expenses from the 1st April 1849, from which date an annual provision has been made for them in the votes of Parliament, on receiving from the Commissioners of Inland Revenue a statement of the sums paid in each financial year. As these expenses are no longer chargeable on the Excise Revenue, my Lords are of opinion that it will be desirable to discontinue the present mode of paying them through the agency of the Collectors of Excise, which was adopted under the provisions of the 117th section of the Act 7 Geo. 4. c. 74,. and that arrangements should be made for paying them through the Paymaster of Civil Services in Dublin in future, for which purpose a communication is to be made to the Chief Secretary for Ireland.

With respect to the various charges in Schedule (B.) which are not specially referred to in this Minute, my Lords propose to issue separate directions as the charges come before them for payment.

It only remains for my Lords to prescribe the mode of adjustment to be pursued, under the authority of the 1st clause of the Act, in regard to such of the payments made out of the gross revenues or out of the Consolidated Fund before the passing of the Act, as cease to be chargeable on those funds, for any period subsequent to the 1st April 1854.

The Commissioners of Customs and the Commissioners of Inland Revenue are to prepare and transmit to this Board statements of the sums advanced by them in the quarter ended 5th July last, and in the present quarter, out of the gross revenues of Customs, Excise and Taxes, for the several charges enumerated in Schedule (A.) of the Act in order that my Lords may take the necessary steps for the repayment of the amounts to the several branches of the public revenue. As the advances made by the Revenue Boards for the Judicial Establishments in Scotland will be partly chargeable on the Consolidated Fund, and partly on the votes of Parliament, the Queen's and Lord Treasurer's Remembrancer will separate the proportions of such advances to be repaid to the gross revenue from each fund, in accordance with the division of such charges laid down for future issues at page 182 of this Minute.

The Commissioners of Customs and Inland Revenue, and the Postmaster-General, are also to prepare statements of the several sums advanced out of the revenue in the quarter to 5th July last, and in the present quarter, for services described in Schedule (B.) of the Act; and on receiving such statements my Lords will give the necessary directions for replacing the amounts to the different branches of revenue.

Transmit copy of the Act and of the Supplemental Estimates to the Paymaster General, and to the Paymaster of Civil Services in Ireland, and desire that they will prepare and transmit to this Board separate statements, in accordance with the provisions of the last clause of this Act, of the sums advanced to them in the quarter to the 5th July last, and in the present quarter, out of the Consolidated Fund, for the several services described in Schedule (B.) of the Act, in order that my Lords may direct the issue of the necessary credits for the repayment of such advances to the Consolidated Fund.

Transmit to the Comptroller General of the Exchequer the Royal Orders and Treasury Warrants authorising the issue of credits to the persons therein named for the several services transferred to the votes of Parliament by the Act 17 & 18 Vict. c. 94, and acquaint him that my Lords propose to authorise the grant of credits at the Bank of England to the several Revenue Departments, in precisely the same manner as they do in the case of the Paymaster General and other public accountants.

Acquaint the Governor and Company of the Bank of England that Parliament having made provision by votes for the expenses of the Revenue Departments, under the authority of an Act passed in the last Session of Parliament (17 & 18 Vict. c. 94), it will be necessary that Exchequer credits should be granted to the Receiver-General of Customs, the Receiver-General of Inland Revenue, and the Postmaster-General, to enable them to defray such expenses, and that these Exchequer credits will be drawn upon by the several departments under the regulations already in force in regard to other accounts opened

opened in their books for those departments, except that they will only be operated upon by writes-off.

Transmit copies of this Minute to the several Revenue Departments for their information and guidance.

Write to the Secretary of State for the Home Department, the Chief Secretary for Ireland, the Commissioners for auditing the Public Accounts, the Lunacy Commissioners, the Queen's and Lord Treasurer's Remembrancer, the Collector of the Fee Fund of the Court of Session, Scotland, and the Public Works Loan Commissioners, in accordance with the directions contained in this Minute.

(signed) *James Wilson.*

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1. *Evidence as to the Facility, Economy, and Expediency of a Consolidation of the two Departments.*
2. *Evidence, on the part of Official Witnesses, to a contrary purport.*

1. *Evidence as to the Facility, Economy, and Expediency of a Consolidation of the two Departments:*

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1. *As to the Post Office undertaking the entire Distribution of Stamps.*
2. *As to Collectors of Customs Acting as Stamp Distributors.*

1. *As to the Post Office undertaking the entire Distribution of Stamps:*

Enormous business now transacted by the Post Office authorities, and numerous staff of officers employed, *Sir R. Hill* 1–11——Application made to the Post Office by the Board of Inland Revenue in May 1862, with respect to the former undertaking the distribution of receipt and draft stamps; investigations now being made on the subject, *ib.* 13. 16. 24. 28——Statement to the effect that the Post Office can, in all probability, undertake the distribution of stamps, if certain steps be taken to render the matter more simple than it now is, *ib.* 15 *et seq.*——Immense number of postage stamps distributed by the Post Office, *ib.* 18–21——Particulars relative to the mode of distribution, the staff employed, the practice as to transmission of the receipts, &c., *ib.* 25–38.

Consideration of the question as to the security to be required of the postmasters, if made distributors of stamps; belief that no difficulty need be apprehended on this score, *Sir R. Hill* 39 *et seq.*——Practice as to the requirement of security from the postmasters, *ib.* 39, 40. 90–94——Belief that with improved arrangements the stock of stamps in the hands of the distributors may be largely reduced, *ib.* 48–50. 56–64. 77, 78——Consideration necessary in regard to the per-centage or remuneration to be given to the postmasters for the sale of stamps, *ib.* 65–68——Total of 2,313,358 *l.* as the sales of stamps by the Post Office in 1862, *ib.* 72——Less value of the postage stamps held in stock by the postmasters, than of the stamps held by the distributors, *ib.* 73.

Important advantages anticipated from the facilities of the Post Office for employing a very large number of distributors, in the persons of postmasters and sub-postmasters, *Sir R. Hill* 74–77——Small stock of stamps in the hands of the sub-postmasters, *ib.* 80–82——Less security necessary in the case of individual distributors, if the number of distributors be largely increased, *ib.* 86–89.

The Post Office doubtless has an immense amount of business already, and witness cannot confidently say that it can also undertake the distribution of stamps until the investigations on the subject are completed, *Sir R. Hill* 95–108. 118–120. 123–125——With regard to the custody of the securities taken from the postmasters, they are probably in the care of the solicitor of the department, *ib.* 109–117——Total of about 700,000 *l.* distributed in postage stamps through the Stamp Office in 1862, and of about 2,200,000 *l.* distributed by the Post Office, *ib.* 121, 122.

Witness, although of opinion that the collectors of Customs could undertake the distribution of stamps, is at the same time of opinion that the Post Office is the better medium for such distribution, *Edwards* 2224, 2243–2267——Circumstance of the postmaster at Manchester being a distributor of stamps, *ib.* 2243——Further expression of the opinion, that the Post Office should be entrusted with the distribution of stamps, *ib.* 2379. 2467. 2471.

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DISTRIBUTION OF STAMPS—continued.

1. *As to the Post Office undertaking the entire Distribution of Stamps*—continued.

Investigation now going on at the Post Office with reference to the distribution of stamps being undertaken by that department; doubt whether this can be made with advantage, *Stephenson* 2492-2496——Doubt whether a saving of anything like 40,000 *l.* could be effected by the Post Office undertaking the distribution of stamps, *ib.* 2572-2579——Inaccuracy of a statement that the postmaster at Manchester acts also as stamp distributor, *ib.* 2580-2582.

Return showing the maximum and minimum amount of security required from postmasters and sub-postmasters, *App.* 163——Return showing the maximum and minimum stocks of stamps supplied to any head postmaster, and the average total amount held by all head postmasters; also, similar information as regards sub-postmasters and London district receivers or town receivers, *ib.*

2. *As to Collectors of Customs acting as Stamp Distributors:*

Great facility in the Customs collectors acting as distributors of stamps, so that the present stamp distributors may be done away with, *Bushell* 419. 424, 425——Possibility of the collectors of Customs and Excise being able to sell stamps, *St. John* 1599——Witness has no doubt whatever but the Customs department could efficiently undertake the distribution of stamps, *Edwards* 2224-2227. 2242-2246——Absence of difficulty in regard to the security to be given by collectors of Customs as distributors of stamps, *ib.* 2228-2241——Saving of a large portion of the present expense if the Customs officers were to act as distributors, *ib.* 2247-2250.

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Dobell, Henry William. (Analysis of his Evidence.)—Is Comptroller General in the Customs, 2678, 2679——Duty of witness's office to see that all receipts are properly brought to account and passed into the Exchequer, and to prepare the Revenue Account and the Vote Account, 2680-2686——Belief that no portion of the Examiner's work could with safety be transferred to witness's department; grounds for this conclusion, 2681 *et seq.*——Function of the Examiner to check the amount of duty received, and to certify monthly to witness what the receipts should be, according to the entries at each port, 2683-2687. 2717——Duty also of the examiner to attend to the jerquing, to check the daily deliveries from warehouses, and to prepare details for the statistical department, 2688. 2851.

Check exercised by the Comptroller General over the payments made out of revenue, 2689, 2690——Large portion of the Examiner's staff employed in checking the debenture certificates, and over-entry certificates; this duty is altogether foreign to the functions of witness's department, 2691-2699. 2797, 2798——Consideration of statements that the Examiner's check upon the delivery of goods is of little or no value for the prevention of fraud or error; evidence to a contrary purport, 2700-2707. 2769-2775. 2856-2862. 2876-2882. 2896-2899.

Recent investigation into the system of departmental audit of Customs receipts, and conclusion of the Audit Board strongly in favour of the present system, 2700. 2842-2848——Decided importance of the check exercised by the Examiner over the receipts, so that in this respect alone the office would be quite indispensable, 2700, 2701. 2797-2800. 2843-2855——Increase of staff and of expenditure, without any corresponding advantage, if in lieu of the present system of check by the Examiner and Comptroller General a concurrent audit were adopted, 2700. 2842-2848——The cost of the Examiner's branch is about 25,000 *l.* a year, but it is very undesirable to abolish the office, 2708-2710.

Practice of account and audit in the case of receipts from fines and from goods which have been seized and disposed of 2711-2719——Explanation as to witness having accompanied Mr. St. John in a tour of revision of the various establishments in 1860, 2720-2723——Mode of account in the case of duties received in consequence of queries issued by the Examiner, 2724——Nature of the Examiner's check in regard to jerquing, 2725. 2726.

Witness has not specially studied the question of a consolidation of the accountants' branches of the Inland Revenue and Customs, 2727-2733——Explanation relative to an undue arrear in the accounts of the late comptroller in the London Docks, 2734-2737——Instances of personal supervision by the Commissioners over the comptrollers of accounts in the docks, 2737.

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Former consolidation of several Customs offices at Liverpool, adverted to; belief that it is impossible to extend this principle compatible with the efficient conduct of the business of the port, 2801–2803——Principle of distribution rather than of consolidation if the statistics of Liverpool, &c., were prepared locally; considerable increase moreover of expense, 2804–2810. 2863–2868——Advantage in Runcorn having been constituted a separate port, rather than continued as a creek of Liverpool, 2811, 2812.

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Statement as to its having been found necessary about a year ago largely to increase the Examiner's staff on account of the importance of his duties, 2851–2855——Possibility of saving the expense of some heads of departments and of some commissioners, by means of consolidation, that is, by their delegating to subordinates some of their present work, 2870–2875. 2887. 2894, 2895——Doubt whether any benefit or economy has resulted from the amalgamation of the Stamps and Taxes and Excise, 2883–2886.

Independently of the Stamps and Taxes, a consolidation of the Excise business with the Customs is not desirable, 2887, 2888——Facility, without consolidation, of meeting the complaints of the spirit trade and beer trade, 2888, 2889. 2900, 2901——Belief that if consolidation and a concentration of departments were carried out there would, ere long, be numerous complaints by the mercantile community that they were not in receipt of such facilities as at present, 2890–2895. 2902–2908——Except as tending to a uniform rate of payment of officers, no advantage would result from consolidation, 2895.

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Dublin. Facility and advantage of a consolidation of the Customs and Inland Revenue Departments in Dublin, *Chapman* 642–648.

Circumstances under which the collector of Customs at Dublin has occasionally been absent from that port in visiting other ports, *St. John* 1609——He has several times been employed to investigate charges at other ports, instead of a surveyor general being sent from London for the purpose, *ib.*

E.

Edinburgh Chamber of Commerce. Feeling of the Chamber of Commerce at Edinburgh that the forms required by the Customs need much curtailment, and that there should be an inquiry into the question of amalgamation of the Customs and Inland Revenue Departments, *M'Laren* 968, 969. 1000–1006. 1086–1088.

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Edwards, Samuel Price. (Analysis of his Evidence.)—Has been Collector of Customs at Liverpool for nearly eight years, 2025. 2032——Entered the service in 1824, and has served the office of collector at several ports, 2026–2031——At one time there were two inspectors general, a comptroller, and two comptrollers of accounts at Liverpool, but since the abolition of these offices (except that of one comptroller of accounts) the business of the port has still gone on satisfactorily, 2033–2036.

Statement showing the great extent and varied character of the business carried out under witness's supervision, 2037–2069. 2143–2149——Constitution of Runcorn as a separate port since the beginning of 1862; amount of duty previously collected there when a creek, 2070–2074——More convenient supervision of Runcorn by a collector of revenue at Warrington than at Liverpool, 2075, 2076——Considerable distance of many creeks from the ports where they are controlled, 2077–2079——Very light amount of business transacted at many of the smaller ports, 2080.

Varying discretionary powers of the collectors of Customs according to the nature of the port, 2081——Extensive powers vested in witness and satisfactory operation thereof; consideration hereon of the practice as regards reference to the Central Board in the matter of fines, 2081–2096——Daily payment into the Bank of England of the gross revenue received by witness, that is, after the deduction of such local payments as are sanctioned previously by Parliament, 2097–2101——The receiver general exercises no check whatever over the receipts or remittances, 2102, 2103.

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Advantage also of a general consolidation as tending to better the position of a large number of officers now very meagrely paid, 2140, 2141——Witness disclaims any desire to undertake the consolidated business at Liverpool, but he would do so if called upon, and be answerable for the results, 2142. 2151. 2204——Although his time is fully occupied with his present duties, he could still discharge in addition the duties of a collector of Inland Revenue, 2143–2151.

Consideration of the way in which an amalgamation should be carried out as regards an interchange of officers, and the performance of Excise duties by Customs officers, 2152 *et seq.* ——Necessity of still maintaining many of the present collectors of Excise, and of the subordinate officers of that department, 2152, 2153. 2166, 2167. 2175–2179 —— Conclusion as to Customs officers being competent without special education and training, to discharge Inland Revenue duties, 2154–2179——Way in which a united Board for the two departments should be constituted; contemplated reduction in the aggregate number of existing Commissioners, 2180–2191.

Explanation that witness has not gone into the details of a plan for amalgamation, 2190. 2196. 2204——Numerous branches of the two departments in which there would be a saving if put under one head, 2192——The Legacy and Succession Duty Office should remain exactly as at present, 2193–2195——Way in which the question as to the locality of the united department in London should be settled, 2196–2204——Further statement as to the collector at Liverpool having had several additional duties imposed upon him from time to time; as for the Board of Trade, &c., for which separate officers were formerly considered necessary; inference therefrom in favour of the proposed consolidation, 2204, 2205.

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——Result of witness's experience that the competitive system has not produced a more efficient class of officers, 2216.

Statement as to the ability of the Customs officers at Liverpool to perform Inland Revenue duties, although they may be said to be at present fully employed, 2217–2220. 2256–2258 — Not only at Liverpool, but throughout the Kingdom a large reduction of staff could in time be effected, 2218–2220. 2313–2318——Laborious duties of Customs officers in connection with free goods imported, 2221–2223.

Witness has no doubt whatever but the Customs Department could efficiently undertake the distribution of stamps, 2224–2227. 2242–2246——At the same time he considers that the Post Office is the better medium for such distribution, 2224. 2243. 2267.—— Absence of difficulty in regard to the security to be given by collectors of Customs as distributors of stamps, 2228–2241——Circumstance of the postmaster of Manchester being a distributor of stamps, 2243 ——Saving of a large portion of the present expense if the Customs officers were to act as distributors, 2247–2250.

The more witness has studied the subject of an amalgamation of the revenue departments the more he has been convinced that it is perfectly feasible and highly expedient, 2251–2255——Strong feeling of the mercantile community that the time has arrived for consolidation, 2251, 2252——Great simplification of the business of each department, so that consolidation is more than ever feasible, *ib.*——All that is required is, that Government should determine to consolidate, and it would readily be done, 2252.

Explanation that witness did not volunteer to give evidence before the Committee, and that he came forward only in consequence of a repeated application from the Chairman, 2252.

Necessity of principals still to superintend different departments, under a united Board, 2253, 2254. 2264. 2267——Increase of labour, at least for a time, as well as of responsibility to be imposed upon witness if charged with the consolidation of the departments at Liverpool, 2259–2264——Belief as to the perfect ability of witness, and of those who may succeed him, efficiently to conduct the amalgamated business, 2265–2274——Circumstance of malt and whisky being now the only articles subject to the Excise, 2265. 2283, 2284.

Statement to the effect that no difficulty need be experienced under an amalgamated system in collectors of Customs superintending matters connected with the legacy and succession duties, the income tax, &c., 2267–2274. 3225–2330——Mode of constitution of a united Board considered in reference to the superintendence of the Stamps and Taxes branches of the Inland Revenue; belief that serious difficulty would arise, 2275–2294. 2344–2351——Contemplated reduction by consolidation in the aggregate number of commissioners, 2279–2281.

Way in which the position of collectors would be benefited by consolidation, 2295—— Doubt as to any injury by consolidation to the prospects of the inferior officers in the Inland Revenue branch, 2296–2311——Witness is convinced that a large saving would eventually be effected by reductions of staff, but detailed calculations on the subject are not at present practicable, 2307–2318——Further reference to the amalgamation consequent upon the alteration of duties in 1860 as having been damaging to the prospects of the officers, and as rendering it difficult to find suitable men for the higher positions, 2319–2324.

Advantage to spirit merchants in having to deal with only one department, 2331–2333. 2460–2465——Advantage also to exporters of beer, 2333–2336. 2460. 2466——Effect of consolidation to lead to a simplification of forms, 2333–2338——General tenor of the commercial evidence before the Committee in favour of consolidation as a great boon, 2338. 2343——Increased facility of consolidation now that so few matters are dealt with by the Excise, 2339–2342——Greater facility of a consolidation of the Excise and Customs than of the whole Inland Revenue and Customs, 2342–2344. 2373–2376——Further reference to the large consolidation of officers at Liverpool as having operated satisfactorily and economically, 2352–2356. 2370. 2468, 2469.

Explanation as regards fines inflicted at Liverpool, that in no case does witness reduce them, and that they are really imposed by the Board, 2357–2360——Power and practice of the Commissioners to commute into small fines the heavy penalties allowed under Act for irregularities in regard to statistical returns, 2360–2366——Great inconvenience if the gross revenue at Liverpool were literally paid over to the Exchequer, 2367 ——Due care taken by the Audit Office that every local payment out of the gross revenue has been voted by Parliament, 2367–2369——Proof that the reduction of forms at Liverpool has been appreciated by the mercantile community, 2371.

Examination to the effect that in many inland places economy would not result from a consolidation of the Excise with the Customs, 2373–2398——Further expression of opinion that the Post Office should be intrusted with the distribution of stamps, 2379. 2467. 2471——Numerous duties already devolving upon witness, notwithstanding which he is perfectly confident that he could satisfactorily undertake also the control of the Liverpool business of the Inland Revenue Department, 2399 *et seq.*

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Nature of witness's knowledge of the functions of inland revenue officers, upon which he bases the conclusion that such functions could readily be performed by the Customs Department, as at Liverpool, with a slight additional staff, 2428–2459. 2465. 2473–2476——Much simpler character of the knowledge required in Inland Revenue officers than in Customs officers, 2428–2446——Contemplated simplification of the practice of conducting the Inland Revenue business, in the event of its transfer to a general revenue department, 2438–2443. 2449–2455.

Means, independently of a fusion of the two departments, of obviating the present inconvenience to spirit merchants, 2460–2464——Statement as to the numerous Excise officers at Liverpool which might be dispensed with under the proposed consolidation, 2465. 2473–2476——Expediency of transferring not only the Excise but the Stamps and Taxes to the proposed General Revenue Board, competent persons being at the same time transferred with a view to carrying out the details in connexion with the Stamps and Taxes, 2470. 2472.

Examiners' Branch (*Customs.*) Duties of the Examiner's branch in London; conditions under which this branch might be merged into the offices of Comptroller General and Inspector General of Imports and Exports, *Chapman* 624–629. 635. 686–693.

Various and important duties of the Examiner's Office, *St. John* 1562–1573. 1681——Important duties performed by the Examiner in connexion with statistics, &c.; objection to an abolition of the office, *ib.* 1562–1573——A consolidation of the offices of Examiner and Inspector General, or of Examiner and Comptroller General, could not be effected with benefit to the service, *ib.* 1671——Valuable check exercised by the Examiner's office upon fraud or error; exception taken to Mr. Daly's evidence hereon in 1862; *ib.* 1675–1681——Checks exercised by the surveyor over the weighing, &c., of goods by the Examining Office, *ib.* 1772, 1773——Nature of the clerical checks upon the Examiners; valuable operation of these checks, *ib.* 1773–1781.

The Examiner's Office is no check whatever over witness's department in regard to the delivery of goods, and in this respect it is not only useless, but a hindrance; grounds for this conclusion, *Lalor* 1874–1885. 1905–1909. 1913–1920——Witness does not pretend to say that the Examiner's Office may not be useful in some respects, such as in checking the computations in the long room, or in doing statistical work, *ib.* 1879. 1904–1908. 1916–1620.

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Consideration of the statements that the Examiner's check upon the delivery of goods is of little or no value for the prevention of fraud or error; evidence to a contrary purport, *Dobell* 2700–2707. 2769–2775. 2856–2862. 2876–2882. 2896–2899——Decided importance of the check exercised by the Examiner over the receipts, so that in this respect alone the office would be quite indispensable, *ib.* 2700, 2701. 2797–2800. 2843–2855——The cost of the Examiner's branch is about 25,000 *l.* a year, but it is very undesirable to abolish the office, *ib.* 2708–2710——Nature of the Examiner's check in the case of jerquing, *ib.* 2725, 2726——Statement as to its having been found necessary about a year ago largely to increase the staff of the Examiner on account of the importance of his duties, *ib.* 2852–2855.

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Examiners (*Inland Revenue.*) Duty of the Examiners to inspect and report upon the work of other officers, *Stephenson* 2488, 2489——Control exercised by the chief Examiner over the inferior officers, *ib.* 2509.

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Difficulty of any further simplifications of the regulations for the guidance of Excise officers, *Stephenson* 2543-2546——Necessity of collectors of Excise being often absent from their head quarters, and obstacle on this score to the collection of Custom and Excise by the same individual, *ib.* 2547-2567——Equally strong objection to the Customs undertaking the Excise business, as the business of Stamps and Taxes, *ib.* 2583-2585——Necessity of the diaries kept by Excise collectors, as a check upon the subordinate officers, *ib.* 2596-2602.

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F.

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Account showing the amount of fines received at the Port of London during each of the five years ending 31 December 1859; total of 11,262 *l.*; *App.* 179.

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Anxiety shown by the Customs Department to abolish unnecessary or vexatious forms, *Cockshott*, 163. 166. 195. 221——Opinion that there are still too many forms in the Customs, as in the case of free goods inwards; examination hereon, *ib.* 163-166. 215. 219-225.

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LIVERPOOL:

1. *Consolidation of Offices already effected, and satisfactory Operation thereof.*
2. *Feeling of the Commercial Community in favour of a Consolidation of the Customs and Inland Revenue Departments.*
3. *Efficient Conduct of the Customs Business of the Port.*
4. *Large Reduction in the Number of Customs Forms.*
5. *Practice as to the Inspection of the Port.*
6. *Large Discretionary Powers vested in the Collector.*
7. *Question as to a local Preparation of the Statistics of the Port.*
8. *Generally as to a Consolidation of the Revenue Departments by a Transfer of the Inland Revenue Business to the Customs.*
9. *As to the Ability and Willingness of the present Collector of Customs to undertake the Consolidated Business.*

1. *Consolidation of Offices already effected, and satisfactory Operation thereof:*

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3. *Efficient Conduct of the Customs Business of the Port.*

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1773——Nature of the clerical checks upon the Examiners; valuable operation of these, 1773-1781.

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Simple process in regard to the delivery of sugar from bonded Customs warehouses to the Excise, for the purpose of distillation, 1853-1854——Process in regard to the delivery of British spirits by the Inland Revenue officers to the Customs officers for bonding and exportation, 1855, 1856——Beer, as well as spirits and sugar, comes under the control of the two departments, 1857——Few playing-cards imported, and subject to Customs and Excise duties, 1858——Pending regulations in regard to the treatment of tobacco by the two departments, and the practice of testing the samples, 1859, 1860.

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Suggestion that the Customs department be permitted to deliver British spirits out of bond for home consumption, *Lalor* 1902, 1903——Advantage to spirit merchants in having to deal with only one department, *Edwards* 2231–2233. 2460–2465——Means, independently of a fusion of the two departments, of obviating the present inconvenience to spirit merchants, *ib.* 2460–2464——Approval of certain facilities being given to persons engaged in the spirit trade; this being equally feasible without a consolidation of departments, *Stephenson* 2568, 2569——Facility, without consolidation, of meeting the complaints of the spirit trade and beer trade, *Dobell* 2888, 2889. 2900, 2901.

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REPORT

FROM THE

SELECT COMMITTEE

ON

ROYAL FORESTS (ESSEX);

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

APPENDIX, AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
9 *June* 1863.

339.

Martis, 3° die Martii, 1863.

Ordered, THAT a Select Committee be appointed to inquire into the condition and management of the Royal Forests in Essex, and into any Inclosures which may have taken place therein since the Report of the Commissioners of 1850; and to consider whether it may be expedient to take any steps for preserving the open spaces in the said Forests.

Jovis, 12° die Martii, 1863.

Committee nominated of—

Mr. Torrens.
Mr. Attorney General.
Sir John Trollope.
Mr. Bruce.
Mr. Watlington.
Viscount Enfield.
Lord Lovaine.
Mr. Cox.
Mr. Gathorne Hardy.
Mr. Butler.
Mr. Ker Seymer.
Mr. Kinnaird.
Mr. Macdonogh.
Mr. Calthorpe.
Mr. Peacocke.

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the Committee.

Martis, 28° die Aprilis, 1863.

Ordered, THAT the Fifteenth Report of the Commissioners of Woods, Forests and Land Revenues in 1793, be referred to the Committee.

Martis, 9° die Junii, 1863.

Ordered, THAT the Committee have power to Report their Observations, together with the Minutes of Evidence taken before them, to The House.

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REPORT.

THE SELECT COMMITTEE appointed to inquire into the Condition and Management of the ROYAL FORESTS in *Essex*, and into any INCLOSURES which may have taken place therein, since the REPORT of the COMMISSIONERS of 1850; and to consider whether it may be expedient to take any steps for preserving the Open Spaces in the said Forests;——HAVE considered the matters to them referred, and have agreed to the following REPORT:

YOUR COMMITTEE report that Waltham Forest, which anciently comprised a large portion of the county of Essex, appears to have been gradually diminished by inclosures; and when the perambulation of its boundaries took place, in the 17th of Charles the First, the Forest was considered to contain 60,000 acres, of which 48,000 were then inclosed private property, and that 12,000 acres were the uninclosed woods and wastes.

Since that time we find that 2,000 acres more have been lost to the Forest by inclosures; and in 1851 the 14 & 15 Vict. c. 43, was passed, to disafforest that portion of the Forest of Waltham called Hainault; and the Act has been carried into effect by disposing of the timber and underwood, and bringing that portion of it which was allotted to the Crown, and vested in the management of the Commissioners of Woods, into cultivation. Thus it appears that the remaining uninclosed portion of Waltham Forest, called Epping Forest, now consists of about 7,000 acres, and is commonable for horses and cows, and no other cattle.

Your Committee do not find that the Crown now claims any right of soil or timber within the said Forest; that it possesses only the forestal rights, reserved when the ancient grant of the office of keeper or steward of the Forest was made. This officer was called the warden, and it passed through various families until it descended to the Earl of Mornington, the present warden.

Your Committee report that the forestal rights of the Crown consist of the deer, their herbage vert and browse, and the power to enforce a fence month, consisting of 15 days before old Midsummer day and 15 days after it, during that month the whole of the commoners' stock being removed. The Crown also appears to have possessed the right to all wild beasts in the Forest, and to have the power to compel all persons making enclosures within the forest to keep their fences of a height not exceeding four feet, that the deer might have free range over the lands so enclosed. The wild animals have long been extinct within the forest, and the deer are rapidly becoming so also, as it is stated in evidence, that only a few now remain.

Nevertheless the forestal rights of the Crown, though producing absolutely nothing to the revenue of the country, are an incumbrance to the owners of the soil, and were recommended to be sold by the Commission on Land Revenue, which made its Report in 1793; this Report, which your Committee have referred to, and which has proved most valuable to their inquiry, appears to have found this Forest with its full complement of officers, viz., warden, deputy warden, verderers, foresters, and rangers, and the Forest fully stocked with red and fallow deer; but at the present time the officers and deer seem alike to be nearly extinct; the warden existing in little more than in name, and one verderer

alone remaining, consequently no court has been held for several years to take cognizance of encroachment and other offences within the Forest, as not less than two verderers can hold such court; but it appears to Your Committee that these forestal rights, though producing nothing to the revenues of the Crown, have contributed to keep in a state of wild forest land a considerable space of open ground in the neighbourhood of the Metropolis, which has been a source of health and recreation to many of its crowded population.

The recommendation of the Commissioners of Land Revenue contained in the Report of the 28th March 1793, to sell the forestal rights of the Crown to the Lords of Manors and other owners of the soil, was acted upon from time to time, and further confirmed by a Warrant from the Lords of the Treasury to the Commissioners of Woods, dated 26th January 1855, authorising them to sell such forestal rights; and it has been stated in evidence to Your Committee, by the Honourable James Kenneth Howard, one of the said Commissioners, that since that time the forestal rights over 3,513 acres have been sold for the sum of 15,795 *l.* 16 *s.* 6 *d.*, which sum has been carried to account, and that a nearly similar quantity remains for disposal, a considerable portion of which was being treated for by the owners of the soil; but in consequence of a recent Resolution of the House of Commons, these further sales remain in abeyance.

Vide Appendix.

That Your Committee report that a considerable extent of ground has been enclosed without any consideration being paid for the forestal right of the Crown over them, which do not appear to have been either purchased or redeemed; and that Your Committee recommend that immediate steps be taken by the Crown to assert its right, and to abate such inclosures.

Your Committee consider that the numerous notices issued in 1857 from the office of Woods and Forests inviting encroachers to purchase the rights of the Crown, and the letter from the same department to Mr. Whiteman, dated the 15th of January 1859, have had a tendency to encourage encroachments within the Forests, and to have acted injuriously as regards the rights of the Crown.

Two courses presented themselves to the Committee, as applicable to the remaining portion of Waltham Forest; one is, to discontinue the sale of the forestal rights of the Crown, vigilantly to maintain these rights without regard to the question of cost, for the purpose of preventing all future enclosures, and to preserve the forest in its present extent and wild unenclosed condition. The other course is, to obtain the sanction of Parliament for the enclosure of the remaining portion of the forest, to ascertain the rights of the several parties interested, and to make provision, partly by these means and partly by purchase for securing an adequate portion of the forest for these purposes of health and recreation, for which, it has been proved to your Committee, this forest has from time immemorial been enjoyed by the inhabitants of the neighbourhood and the metropolis.

Your Committee are of opinion that to employ the forestal rights of the Crown for the purpose of obstructing that process of enclosure to which the Lords, Commons, and Copyholders of the Manors comprised within the forest are entitled in common with all other persons similarly situated, would not only be a course of doubtful justice, but might, in accordance with the experience of the past, fail in securing the desired object.

They therefore recommend the adoption of the second alternative.

Your Committee further report, in consideration of the order of reference for "inquiry into any enclosures which may have taken place therein since the Report of the Commissioners of 1850," of that portion of the Royal Forests (Essex), which is known as Hainault, Your Committee find that this portion of Waltham Forest was disafforested under the provisions of the 14 & 15 Vict. c. 48; that in 1851, when that Act passed, it contained 17,450 acres, of which about 4,000 acres were uninclosed, and subject to rights of common, 2,900 acres of the said 4,000 acres were called King's Woods, in which the Crown had the right to the soil and timber; that right was acquired by the Crown on the dissolution of the monasteries in Henry the Eighth's reign, being part of the manor of Barking, and was excepted from a subsequent grant of that manor by Charles the First; the remaining 1,200 acres were

were the property of private landowners; rights of common were exercised indiscriminately over the open land, except as regards two small portions in Navestock and Woodford, all the remaining lands being enclosed which were in the said Forest of Hainault.

Under the Act of 1851, Commissioners were appointed, who made their award on the 6th November 1852, and allotted 1,873 acres to the Crown, about 27 acres for roads, 45 acres to Sir Charles Hulse (subsequently purchased by the Crown), and about 969 acres were left for the Commoners; and also about 1,200 acres beyond the King's Woods.

On the 15th May 1855, a meeting of Commoners was held at Ilford, when it was agreed that application should be made to the Inclosure Commissioners by the Commoners in Barking and Dagenham for the inclosure of the 969 acres in the King's Woods. The application having been made, a preliminary meeting was held on the 13th July 1855, before an Assistant Commissioner, who decided that he had no jurisdiction to proceed, inasmuch as the rights of common had been exercised indiscriminately over the whole commons in Hainault Forest.

In May 1857 a renewed application was made to the Commissioners of Woods for protection of the rights of the Commoners; and in consequence, a Bill was brought into Parliament in April 1858, which passed in July the same year.

The Inclosure Commissioners appointed Mr. Wetherell, an Assistant Commissioner, to carry its provisions into execution; and under the 3d section of the Act, the said Assistant Commissioner allotted 268 acres of the 969 acres to the owners of fuel rights; he sold 43 acres to pay expenses; he allotted 20 acres, under the 10th section of the Act, to Barkingside Chapel; and 10 acres for roads; leaving about 630 acres unallotted lands in the King's Woods, in addition to the manorial wastes.

The Assistant Commissioner found, that, except as to Woodford and Navestock, the rights of commons were exercised indiscriminately over the whole waste; that decision was taken by appeal to the Court of Common Pleas, which confirmed the Commissioner's judgment, and he, on the 13th May made his final award, and allotted as common—

	A.	R.	P.
For the Parish of Barking - - - -	528	1	15
— Dagenham - - - -	42	3	1
— Stapleford Abbots - -	190	3	27
— Lambourne - - -	314	1	37
— Chigwell - - - -	701	2	32
— Woodford - - - -	9	2	38
— Navestock - - - -	90	0	0
	1,877	3	30

On the 25th January 1862, the Inclosure Commissioners made a provisional order for the inclosure of the common allotment made to the parish of Barking, under which five acres were to be set apart for exercise and recreation, and two acres and a half for the labouring poor. On the same day the Inclosure Commissioners made a similar order for the inclosure of the Dagenham Common allotment, by which two acres were set apart for recreation and exercise, and the same quantity for the labouring poor.

These orders were confirmed by the Act 25 & 26 Vict. c. 47, which also confirmed an order of the 9th January 1862, for the inclosure of 600 acres of the Chigwell allotment, subject to the alteration specified in the first section of the Act.

On the 5th June 1862, the Inclosure Commissioners made a provisional order for the inclosure of the Stapleford Abbots and Lambourne Allotments, and that order was confirmed by the Act 25 & 26 Vict. c. 94. The alteration in the provisional order relating to Chigwell, was the result of petitions to the

House of Commons, and it was settled by the Committee on the Bill, that 50 acres of that allotment should be set apart for recreation and exercise, instead of the ordinary quantity under the provisions of the General Inclosure Act.

Your Committee further report, that in May 1853, the Crown allotment in the King's Woods, Hainault, was made under the Disafforestation Act of the previous year, containing 1,873 acres; it was covered with timber, chiefly oak and hornbeam, and in many parts with underwood.

The expense of the Disafforestation Commission, and the compensation to the Lord Warden and forest officers, were paid out of the proceeds of the oak timber belonging to the Crown on the commoners' allotments; the outlay has been 20,995 *l.* 2 *s.* 10 *d.*, and there is a balance left of 1,290 *l.* 10 *s.*, to meet the compensations still in existence, amounting to 97 *l.* a year.

The cost of clearing and draining the Crown allotment, and of providing it with fences and farm buildings, was 42,000 *l.* which was entirely covered by the proceeds of the timber and underwood upon it, leaving a small balance beyond the cost of those works.

The result to the Crown by the disafforestation of the King's Woods, has therefore been that it now possesses a compact estate in severalty, of nearly 1,900 acres, let on lease at a rental of 4,000 *l.* a year, instead of a doubtful income of about 500 *l.* a year, from lands in a state of neglect, and subject to all kinds of waste and encroachment; and that all the expense of conversion to a profitable condition has been defrayed out of produce growing on the estate itself.

Your Committee may here state that no portion of the Crown Estates can be allotted for recreation and exercise, inasmuch as grants for lands are restrained by the Act 10 Geo. 4, c. 50, s. 45, to specific purposes set out in the said Act, but Your Committee regret that when nearly 1,900 acres as above were allotted to the Crown, no application was made to Parliament for the power of allotting some portion of them for recreative purposes.

Your Committee report in conclusion, that a further allotment was set out to the Crown, under the Act 21 & 22 Vict. c. 37, for fuel assignments in Hainault Forest, amounting to 42 acres, which have been included in the leases of adjoining property of the Crown, and some further small allotments have yet to be made in respect of some tenements and commonable lands, which are not yet set out, but are in progress.

9 *June* 1863.

PROCEEDINGS OF THE COMMITTEE.

Martis, 17° *die Martis*, 1863.

MEMBERS PRESENT:

Mr. Butler.	Mr. Macdonogh.
Mr. Cox.	Mr. Torrens.
Sir John Trollope.	Mr. Ker-Seymer.
Vicount Enfield.	Mr. Kinnaird.
Mr. Bruce.	Mr. Peacocke.
Mr. Attorney General.	Mr. Gathorne Hardy.
Mr. Watlington.	Lord Lovaine.

Sir *John Trollope* called to the Chair.

The Committee deliberated.

[Adjourned to Tuesday, 28th April, at Twelve o'clock.

Martis, 28° *die Aprilis*, 1863.

MEMBERS PRESENT:

Sir JOHN TROLLOPE in the Chair.

Mr. Torrens.	Viscount Enfield.
Mr. Butler.	Mr. Gathorne Hardy.
Mr. Bruce.	Mr. Watlington.
Mr. Ker-Seymer.	Mr. Macdonogh.
Lord Lovaine.	Mr. Attorney General.
Mr. Cox.	Mr. Kinnaird.
Mr. Peacocke.	Mr. Calthorpe.

Mr. James K. Howard, Mr. John Gardiner, and Reverend Robert B. Heathcote, severally examined.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 5° *die Maii*, 1863.

MEMBERS PRESENT:

Sir JOHN TROLLOPE in the Chair.

Mr. Cox.	Mr. Macdonogh.
Mr. Butler.	Viscount Enfield.
Mr. Torrens.	Mr. Attorney General.
Mr. Bruce.	Lord Lovaine.
Mr. Ker-Seymer.	Mr. Calthorpe.
Mr. Peacocke.	Mr. Gathorne Hardy.
Mr. Watlington.	Mr. Kinnaird.

Mr. *J. K. Howard* further examined.

The Committee deliberated.

Mr. *J. K. Howard* further examined.

The Committee deliberated.

Mr. *J. K. Howard* further examined.

Lieutenant Colonel *George Palmer* examined.

[Adjourned to Thursday next, at Twelve o'clock.

Jovis, 7° die Maii, 1863.

MEMBERS PRESENT:

Sir JOHN TROLLOPE in the Chair.

Mr. Torrens.	Mr. Attorney General.
Viscount Enfield.	Mr. Ker-Seymer.
Mr. Watlington.	Mr. Bruce.
Mr. Peacocke.	Mr. Kinnaird.
Lord Lovaine.	Mr. Cox.
Mr. Butler.	Mr. Gathorne Hardy.

Mr. Alderman *Copeland,* a Member of the House, Mr. *George Burney,* and Mr. *William Delano,* severally examined.

The Committee deliberated.

Mr. *Charles Watkins,* Mr. *James Patton,* and Mr. *George Shillibeer,* severally examined.

The Committee deliberated.

Mr. *George Shillibeer* further examined.

Mr. *James Warren* and Mr. *William Henry Black* severally examined.

[Adjourned to Tuesday, 19th May, at Twelve o'clock.

Martis, 19° die Maii, 1863.

MEMBERS PRESENT:

Sir JOHN TROLLOPE in the Chair.

Mr. Torrens.	Mr. Macdonogh.
Mr. Cox.	Mr. Kinnaird.
Mr. Watlington.	Mr. Calthorpe.
Mr. Peacocke.	Mr. Ker-Seymer.
Viscount Enfield.	Mr. Bruce.
Lord Lovaine.	Mr. Gathorne Hardy.

Mr. *Horace Watson,* Mr. *Charles Gore,* and Mr. *John Morris,* severally examined.

Mr. *George Shillibeer* further examined.

Mr. *Andrew Collyer Bristow* examined.

The Committee deliberated.

[Adjourned to Tuesday, 9th June, at Twelve o'clock.

Martis, 9° die Junii, 1863.

MEMBERS PRESENT:

Sir JOHN TROLLOPE in the Chair.

Mr. Peacocke.	Mr. Ker-Seymer.
Mr. Watlington.	Mr. Butler.
Mr. Torrens.	Mr. Kinnaird.
Lord Lovaine.	Mr. Bruce.
Mr. Gathorne Hardy.	Mr. Calthorpe.
Viscount Enfield.	

Draft Report proposed by the Chairman read 1°, as follows:—

1. "Your Committee reports that Waltham Forest, which anciently comprised a large portion of the county of Essex, appears to have been gradually diminished by inclosures; and when the perambulation of its boundaries took place, in the 17th of Charles the First, the Forest was considered to contain 60,000 acres, of which 48,000 were then inclosed private property, and that 12,000 acres were the uninclosed woods and wastes.

2. "Since

2. "Since that time we find that 2,000 acres more has been taken from the Forest by inclosures; and in 1851 the 14 & 15 Vict. c. 43, was passed, to disafforest that portion of the Forest of Waltham called Hainault, or King's Woods, consisting of 3,280 acres, or thereabouts; and the Act has been carried into effect by disposing of the timber and underwood, and bringing that portion of it which was allotted to the Crown, and vested in the management of the Commissioners of Woods, into cultivation. Thus it appears that the remaining uninclosed portion of Waltham Forest, called Epping Forest, now consists of about 7,000 acres, and is commonable for horses and cows, and no other cattle.

3. "Your Committee does not find that the Crown has any right of soil or timber within the said Forest; that it possesses only the forestal rights, reserved when the ancient grant of the office of keeper or steward of the Forest was made. This officer was called the warden; and it passed through various families until it descended to the Earl of Mornington, the present warden.

4. "Your Committee reports that the forestal rights of the Crown consist of the deer, their herbage and browse, and the power to enforce a fence month, consisting of 15 days before Midsummer and 15 days after it; during that month the whole of the commoners' stock being removed. The Crown also appears to have possessed the right to all wild beasts in the Forest, and had the power to compel all persons making inclosures within the Forest to keep their fences of a height not exceeding four feet, that the deer might have free range over the lands so inclosed. The wild animals have long been extinct within the Forest, and the deer are rapidly becoming so also, as it is stated in evidence that only a few, not more than a dozen, now remain.

5. "Nevertheless the forestal rights of the Crown, though producing absolutely nothing to the revenue of the country, are an incumbrance to the owners of the soil, and were recommended to be sold by the Commission on Land Revenue, which made its Report in 1793; this Report, which your Committee has referred to, and has proved most valuable to its inquiry, appears to have found this Forest with its full complement of officers, viz., warden, deputy wardens, verderers, foresters, and rangers, and the Forest fully stocked with red and fallow deer; but at the present time the officers and deer seem alike to be nearly extinct; the warden existing in little more than in name, and one verdurer alone remaining, consequently no court has been held for several years to take cognizance of encroachment and other offences within the Forest, as not less than two verdurers can hold such court; and this remnant of a feudal forest seems to be passing away with the increase of population and the inclosures made from time to time.

6. "The recommendation of the Commissioners of Land Revenue contained in the Report of the 28th March 1793, to sell the forestal rights of the Crown to the Lords of Manors and other owners of the soil, was acted upon from time to time, and further confirmed by a Warrant from the Lords of the Treasury to the Commissioners of Woods, dated 26th January 1855, authorising them to sell such forestal rights; and it has been stated in evidence to Your Committee, by the Honourable James Kenneth Howard, one of the said Commissioners, that since that time he has sold the forestal rights over 3,513 acres for the sum of 15,795*l.* 16*s.* 6*d.*, which sum has been carried to account, arising from sales of rights which made no return to the revenue of the country, but were a bar to improvements by individuals, and that a nearly similar quantity remains for disposal, and a considerable portion was in treaty for with the owners of the soil; but in consequence of a recent Resolution of the House of Commons, these further sales remain in abeyance. *Vide* Appendix.

7. "Your Committee reports, that after due consideration of the evidence they have taken, that so large a tract of land lying in an unproductive state, within a few miles of the Metropolis, its confines almost reached by a large population, and subject to constant encroachments, is a question for the serious consideration of the Legislature.

8. "Your Committee considered, in the first place, the possibility of reviving the ancient Verderer's Court, having jurisdiction over all offences of waste, encroachment and damage within the precincts of the forest, but finding no disposition on the part of persons qualified by their knowledge or position to offer themselves for election by the freeholders of the county, on whom the election depends, for an office of much trouble and responsibility, and presenting no compensating advantages, Your Committee came to the conclusion that it was not advisable to recommend its revival.

9. "Your Committee further report that, in their opinion, the only course remaining to the Crown, the Lords of Manors, the copyholders, and commoners, is to obtain the sanction of Parliament to enclose the whole remaining portion of the Forest of Waltham, by which means the rights of parties may be ascertained and compensated by allotments. Should such enclosure take place, the question of the use of this Forest by the public at large, whether of the immediate neighbourhood or of the Metropolis, must be taken into consideration, for Your Committee has to report that vast numbers of persons have at all times frequented the Forest for the purpose of recreation and amusement, without hindrance from any person claiming the soil, and that either considerable spaces should be reserved and allotted for recreation, or a greater portion purchased for the construction of a public park on a large scale.

10. "Your Committee further reports, in consideration of the order of reference for 'inquiry into any enclosures which may have taken place therein since the Report of the Commissioners of 1850,' of that portion of the Royal Forests (Essex), which is known as

Hainault or the King's Woods, Your Committee finds that this portion of Waltham Forest was disafforested under the provisions of the 14 & 15 Vict. c. 48; that in 1851, when that Act passed, it contained 17,450 acres, of which about 4,000 acres were uninclosed, and subject to rights of common, 2,900 acres of the said 4,000 acres were called King's Woods, in which the Crown had the right to the soil and timber; that right was acquired by the Crown on the dissolution of the monasteries in Henry the Eighth's reign, being part of the manor of Barking, and was excepted from a subsequent grant of that manor by Charles the First; the remaining 1,200 acres were the property of private landowners; rights of common were exercised indiscriminately over the open land, except as regards two small portions in Navestock and Woodford, all the remaining lands being enclosed which were in the said Forest of Hainault.

11. "Under the Act of 1851, Commissioners were appointed, who made their award on the 6th November 1852, and allotted 1,873 acres to the Crown, about 27 acres for roads, 45 acres to Sir Charles Hulse (subsequently purchased by the Crown), and about 969 acres were left for the Commoners; and also about 1,200 acres beyond the King's Woods.

12. "On the 15th May 1855, a meeting of Commoners was held at Ilford, when it was agreed that application should be made to the Inclosure Commissioners by the Commoners in Barking and Dagenham for the inclosure of the 969 acres in the King's Woods. The application having been made, a preliminary meeting was held on the 13th July 1855, before an Assistant Commissioner, who decided that he had no jurisdiction to proceed, inasmuch as the rights of common had been exercised indiscriminately over the whole commons in Hainault Forest.

13. "In May 1857, a renewed application was made to the Commissioners of Woods for protection of the rights of the Commoners; and in consequence, a Bill was brought into Parliament in April 1858, which passed in July the same year.

14. "The Inclosure Commissioners appointed Mr. Wetherell, an Assistant Commissioner, to carry its provisions into execution; and under the 3d section of the Act, the Commissioner allotted 268 acres of the 969 acres to the owners of fuel rights; he sold 43 acres to pay expenses; he allotted 20 acres, under the 10th section of the Act, to Barkingside Chapel; and 10 acres for roads; leaving about 630 acres unallotted lands in the King's Woods, in addition to the manorial wastes.

15. "The Commissioners found, that, except as to Woodford and Navestock, the rights of commons were exercised indiscriminately over the whole waste; that decision was taken by appeal to the Court of Common Pleas, which confirmed the Commissioner's judgment; and he, on the 13th May, made his final award, and allotted as common—

	A.	R.	P.
For the parish of Barking - - - - - -	528	1	15
— Dagenham - - - -	42	3	1
— Stapleford Abbots - - -	190	3	27
— Lambourne - - - -	314	1	37
— Chigwell - - - - -	701	2	32
— Woodford - - - -	9	2	38
— Navestock - - - -	90	0	0
	1,877	3	30

16. "On the 25th January 1862, the Inclosure Commissioners made a provisional order for the inclosure of the common allotment made to the parish of Barking, under which five acres were to be set apart for exercise and recreation, and two acres and a half for the labouring poor. On the same day, the Inclosure Commissioners made a similar order for the inclosure of the Dagenham Common allotment, by which two acres were set apart for recreation and exercise, and the same quantity for the labouring poor.

17. "These orders were confirmed by the Act 25 & 26 Vict. s. 47, which also confirmed an order of the 9th January 1862, for the inclosure of the Chigwell allotment, subject to the alteration specified in the first section of the Act.

18. "On the 5th June 1862, the Inclosure Commissioners made a provisional order for the inclosure of the Stapleford Abbots and Lambourne allotments, and that order was confirmed by the Act 25 & 26 Vict. c. 94. The alteration in the provisional order relating to Chigwell, was the result of petitions to the House of Commons, and it was settled by the Committee on the Bill, that 50 acres of that allotment should be set apart for recreation and exercise, instead of the ordinary quantity under the provisions of the General Inclosure Act.

19. "Your Committee further reports, that in May 1853, the Crown allotment in the King's Woods, Hainault, was made under the Disafforestation Act of the previous year, containing 1,873 acres; it was covered with timber, chiefly oak and hornbeam, and in many parts with underwood.

20. "The land was excessively wet, and required extensive drainage; this work, as well as making roads, the expense of the Disafforestation Commission, and the compensation to the Lord Warden and forest officers, were paid out of the proceeds of the oak timber belonging

belonging to the Crown on the commoners' allotments; the outlay has been 20,995 *l.* 2 *s* 10 *d.*, and there is a balance left of 1,290 *l.* 10 *s.*, to meet the compensation still in existence, amounting to 97 *l.* a year.

21. "The cost of clearing and draining the Crown allotment, and of providing it with fences and farm buildings, was 42,000 *l.* which was entirely covered by the proceeds of the timber and underwood upon it, leaving a small balance beyond the cost of those works.

22. "The result to the Crown by the disafforestation of the King's Woods, has therefore been that it now possesses a compact estate in severalty, of nearly 1,900 acres, let on lease at a rental of 4,000 *l.* a year, instead of a doubtful income of about 500 *l.* a year, from lands in a state of neglect, and subject to all kinds of waste and encroachment; and that all the expense of conversion to a profitable condition has been defrayed out of produce growing on the estate itself, and is an instance of the good management of the Crown Estates.

23. "Your Committee may here state that no portion of the Crown Estates can be allotted for recreation and exercise, inasmuch as grants for lands are restrained by the Act 10 Geo. 4, c. 50, s. 45, to specific purposes set out in the said Act.

24. "Your Committee reports in conclusion, that a further allotment was set out to the Crown, under the Act 21 & 22 Vict. c. 37, for fuel assignments in Hainault Forest, amounting to 42 acres, which have been included in the leases of adjoining property of the Crown, and some further small allotments have yet to be made in respect of some tenements and commonable lands, which are not yet set out, but are in progress."

Question, "That the Draft Report be now read 2°, paragraph by paragraph," put, and agreed to.

Paragraphs 1—4 agreed to, with amendments.

Paragraph 5.—Amendment proposed, to leave out the words, "are an incumbrance to the owners of the soil, and were recommended to be sold by the Commission on Land Revenue, which made its report in 1793," in order to insert the words, "were represented in 1793 to be a source of annoyance to certain owners and occupiers of land in and adjacent to the Forests; and the Commission on Land Revenue, which sat in that year, recommended that an Act be passed for the appointment of Commissioners, who should be authorised to sell such rights as the Crown possesses over the property of others in the Forest"—(Mr. *Torrens*),—instead thereof. Question put, "That the words proposed to be left out stand part of the paragraph."—The Committee divided:

Ayes, 7.	Noes, 4.
Mr. Bruce.	Mr. Torrens.
Mr. Watlington.	Mr. Butler.
Viscount Enfield.	Mr. Kinnaird.
Lord Lovaine.	Mr. Peacocke.
Mr. G. Hardy.	
Mr. Ker-Seymer.	
Mr. Calthorpe.	

Amendments made.—Question, "That this paragraph as amended stand part of the proposed Report"—put, and agreed to.

Paragraph 6.—Amendments made.—Question put, "That this paragraph as amended stand part of the proposed Report."—The Committee divided:

Ayes, 6.	Noes, 6.
Mr. Bruce.	Mr. Torrens.
Mr. Watlington.	Viscount Enfield.
Lord Lovaine.	Mr. Cox.
Mr. G. Hardy.	Mr. Butler.
Mr. Ker-Seymer.	Mr. Kinnaird.
Mr. Calthorpe.	Mr. Peacocke.

Whereupon the *Chairman* declared himself with the Ayes.

Amendment proposed, after paragraph 6, to insert the following paragraph: "Your Committee regret that in the above sales the loss to the public of their recreative enjoyments over the above extensive space of 3,513 acres of ground has been wholly lost sight of and neglected"—(Mr. *Peacocke*).—Question put, "That this paragraph be there inserted."—The Committee divided:

Ayes, 6.	Noes, 6.
Mr. Torrens.	Mr. Bruce.
Viscount Enfield.	Mr. Watlington.
Mr. Cox.	Lord Lovaine.
Mr. Butler.	Mr. G. Hardy.
Mr. Kinnaird.	Mr. Ker-Seymer.
Mr. Peacocke.	Mr. Calthorpe.

Whereupon the *Chairman* declared himself with the Noes.

Amendment proposed, after paragraph 6, to insert the following paragraph:—"That Your Committee report that a considerable extent of ground has been enclosed without any con-

sideration being paid for the forestal rights of the Crown over them, which do not appear to have been either purchased or redeemed; and that Your Committee recommend that immediate steps be taken by the Crown to assert its rights and to abate such enclosures"—(Mr. *Peacocke*).—Question put, "That this paragraph be there inserted:"—The Committee divided:

Ayes, 7.	Noes, 5.
Mr. Torrens.	Mr. Bruce.
Viscount Enfield.	Mr. Watlington.
Mr. Cox.	Lord Lovaine.
Mr. Butler.	Mr. G. Hardy.
Mr. Kinnaird.	Mr. Ker-Seymer.
Mr. Calthorpe.	
Mr. Peacocke.	

Paragraph 7 negatived.

Paragraph 8. Amendment proposed to leave out from the word "Forest" to the end of the paragraph, in order to add the words, "and believe that there would be no indisposition on the part of persons qualified by their knowledge or position to offer themselves for election for an office of much trouble and responsibility, provided due attention and regard were paid to the presentments of such verderer's court by the law officers of the Crown for the time being, a duty which, as it appears to Your Committee, has not always been strictly performed by the legal functionaries aforesaid"—(Viscount *Enfield*)—instead thereof.—Question put, "That the words proposed to be left out stand part of the paragraph:"—The Committee divided:

Ayes, 5.	Noes, 6.
Mr. Bruce.	Mr. Torrens.
Mr. Watlington.	Viscount Enfield.
Lord Lovaine.	Mr. Cox.
Mr. G. Hardy.	Mr. Butler.
Mr. Calthorpe.	Mr. Kinnaird.
	Mr. Peacocke.

Question put, "That the proposed words be there inserted:"—The Committee divided:

Ayes, 6.	Noes, 5.
Mr. Torrens.	Mr. Bruce.
Viscount Enfield.	Mr. Watlington.
Mr. Cox.	Lord Lovaine.
Mr. Butler.	Mr. G. Hardy.
Mr. Kinnaird.	Mr. Calthorpe.
Mr. Peacocke.	

Question put, "That this paragraph, as amended, stand part of the proposed Report:"—The Committee divided:

Ayes, 6.	Noes, 6.
Mr. Torrens.	Mr. Bruce.
Viscount Enfield.	Mr. Watlington.
Mr. Cox.	Lord Lovaine.
Mr. Butler.	Mr. G. Hardy.
Mr. Kinnaird.	Mr. Ker-Seymer.
Mr. Peacocke.	Mr. Calthorpe.

Whereupon the *Chairman* declared himself with the Noes.

Amendment proposed, after paragraph 8, to insert the following paragraph:—"Your Committee consider that the numerous notices issued in 1857 from the office of Woods and Forests, and the letter from the same department to Mr. Whiteman, dated 15th of January 1859, inviting encroachers to purchase the rights of the Crown, have had a tendency to encourage encroachments within the Forest, and to have acted injuriously as regards the rights of the Crown"—(Mr. *Torrens*).—Question put, "That this paragraph be there inserted:"—The Committee divided:

Ayes, 7.	Noes, 5.
Mr. Torrens.	Mr. Bruce.
Viscount Enfield.	Mr. Watlington.
Mr. Cox.	Lord Lovaine.
Mr. Butler.	Mr. G. Hardy.
Mr. Kinnaird.	Mr. Ker-Seymer.
Mr. Calthorpe.	
Mr. Peacocke.	

Paragraph 9 postponed.

Paragraphs 10—17 agreed to, with amendments.

Paragraph

Paragraph 18. Amendment proposed, to add the words, " The promoters of the Chigwell inclosure complain of this unusual departure from the provisions of the General Inclosure Acts, and protest against the injustice of one parish being compelled to devote, for purposes of recreation, so much greater extent in proportion to population than any other parish under similar circumstances"—(Mr. *Watlington*)—at the end of the paragraph.—Question put, " That those words be there added:"—The Committee divided:

Ayes, 5.	Noes, 6.
Mr. Watlington.	Mr. Torrens.
Viscount Enfield.	Mr. Bruce.
Lord Lovaine.	Mr. Cox.
Mr. Calthorpe.	Mr. Butler.
Mr. Peacocke.	Mr. Ker-Seymer.
	Mr. Kinnaird.

Remaining paragraphs agreed to, with amendments.

Postponed paragraph 9.—Amendment made.—Question put, " That this paragraph, as amended, stand part of the proposed Report ":—The Committee divided:

Ayes, 5.	Noes, 7.
Viscount Enfield.	Mr. Torrens.
Lord Lovaine.	Mr. Bruce.
Mr. Ker-Seymer.	Mr. Watlington.
Mr. Kinnaird.	Mr. Cox.
Mr. Calthorpe.	Mr. Hardy.
	Mr. Butler.
	Mr. Peacocke.

Amendment proposed, in the place of paragraph 9, to insert the following paragraph:—

" Two courses present themselves to the Committee as applicable to the remaining portion of Waltham Forest. One is, to discontinue the sale of the forestal rights of the Crown, vigilantly to maintain these rights, without regard to the question of cost, for the purpose of preventing all future inclosures, and to preserve the forest in its present extent and wild, unenclosed condition. The other course is, to obtain the sanction of Parliament for the inclosure of the remaining portion of the Forest, to ascertain the rights of the several parties interested, and to make provision, partly by these means and partly by purchase, for securing an adequate portion of the forest for those purposes of health and recreation for which, it has been proved to Your Committee, this forest has from time immemorial been enjoyed by the inhabitants of the neighbourhood and the Metropolis. Your Committee are of opinion, that to employ the forestal rights of the Crown for the purpose of obstructing that process of inclosure to which the lords, commoners, and copyholders of the manors comprised within the forest are entitled, in common with all other persons similarly situated, would not only be a course of doubtful justice, but might, in accordance with the experience of the past, fail in securing the desired object. They therefore recommend the adoption of the second alternative"—(Mr. *Bruce*).—Question proposed, " That this paragraph be there inserted."—Amendment proposed to the proposed paragraph, to leave out from the word " Metropolis" to the end of the paragraph—(Mr. *Cox*).—Question put, " That the words proposed to be left out stand part of the paragraph."—The Committee divided:

Ayes, 7.	Noes, 5.
Mr. Bruce.	Mr. Torrens.
Mr. Watlington.	Mr. Cox.
Viscount Enfield.	Mr. Butler.
Lord Lovaine.	Mr. Kinnaird.
Mr. G. Hardy.	Mr. Peacocke.
Mr. Ker-Seymer.	
Mr. Calthorpe.	

Question, " That this paragraph be there inserted," put, and agreed to.

Question, " That this Report be the Report of the Committee to the House," put, and agreed to.

Ordered to Report, together with the Minutes of Evidence and Appendix.

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MINUTES OF EVIDENCE,

Martis, 28° die Aprilis, 1863.

MEMBERS PRESENT:

Mr. Bruce.	Lord Lovaine.
Mr. Butler.	Mr. Macdonogh.
Mr. Calthorpe.	Mr. Peacocke.
Mr. Cox.	Mr. Ker Seymer.
Viscount Enfield.	Mr. Torrens.
Mr. Attorney General.	Sir John Trollope.
Mr. Gathorne Hardy.	Mr. Watlington.
Mr. Kinnaird.	

THE RIGHT HON. SIR JOHN TROLLOPE, BART., IN THE CHAIR.

The Honourable JAMES KENNETH HOWARD, called in; and Examined.

Hon. *J. K. Howard.*

28 April 1863.

1. *Chairman.*] YOU are one of the Commissioners of the Woods and Forests?—I am.

2. Will you describe to the Committee the rights of the Crown within that portion of the present forest of Waltham called Epping Forest?—The rights of the Crown in Epping Forest are merely bare, naked forestal rights over the property of the subject in that forest; rights of chase, in fact.

3. Solely rights of chase?—Solely rights of chase; neither the soil nor the timber belong to the Crown.

4. Beasts of chase, meaning deer, have a right of herbage, have they not?—They have the right of herbage, vert, and browse.

5. Vert and venison, in short; the vert including the browse?—Yes, and they have a right to every fruit which falls from fruit-bearing trees, such as oak, beech, and holly.

6. Have they not the right to what is called the fence month within the forest for the preservation of the deer at the breeding time?—Yes, they have.

7. Does that last more than one month?—It began, I think, 15 days before old Midsummer-day, and extended to 15 days after old Midsummer day.

8. I presume that by "fence," was meant that the cattle and horses, or other stock, that had the right of commonage were excluded?—Yes, all the commoners' cattle are excluded during the fence month.

9. Are the fences kept up during that time for the preservation of the deer?—No, I am not aware that they are.

10. It is simply removing the animals?—Yes.

11. What do these cattle consist of?—Horses and cows, and nothing else in Epping.

12. Solely?—Solely.

13. What officer has charge of the forest?—At present there is no officer; the Lord Wardenship is done away with.

14. By what means is it abolished?—It is abolished only as regards Hainault.

15. There is a warden to the forest of Epping Forest, is there not?—Lord Mornington would be the warden to the forest of Epping.

16. Is the wardenship an hereditary office?—It is hereditary.

17. If the office is hereditary, it is, I suppose, not abolished, though it may be in abeyance; is not that the case?—It is in abeyance; I have had no communications with the Lord Warden; I never consulted him on any subject.

18. I think you said that the wardenship did not exist with regard to Hainault; that has been disafforested?—Yes, it has been disafforested.

19. Then, if you exercise no jurisdiction whatever, how are the Crown rights maintained with respect to the deer in the forest?—There are no longer any deer in the forest; practically they do not exist.

20. Are they destroyed?—There may be a dozen perhaps in the forest.

21. But has not the Crown, or certain persons whom the Crown may appoint, a right to a certain quantity of deer annually?—The Crown had that right, but as civilisation advanced, and London extended into Epping Forest, the deer diminished, and now they practically do not exist.

22. You are not acquainted with any mode by which the rights and boundaries of the forest have been kept up?—We have keepers there; we have two keepers left in Epping.

23. Two keepers out of the former number?—Yes; there are two keepers kept in order that they may report to the office of Woods and Forests any encroachments that are made in the forest.

24. In

Hon. *J. K. Howard*

28 April 1863.

24. In ancient days, I find by old reports, that there were a warden, a deputy warden, and various other officers, and some officers called verderers?—The verderer's office has been practically for many years in abeyance.

25. Is there any forest court held whatever?—There has not been for a long time, but the verderers' court is independent of the Crown; it is elected by the freeholders of the county practically to defend the commoners' rights from the Crown, so that I have nothing to say to the verderers, and have very little information on the subject.

26. In fact you set up no claim to anything on the part of the Crown, except with respect to the deer, if any exist?—No claim, except as to forestal rights over the properties of private lords of manors.

27. Which you do not exercise?—Which we do not exercise.

28. Are the Committee to understand that you have no record of ever having had any timber from the forest for the use of the Crown?—No; the Crown possesses neither soil nor timber in Epping Forest.

29. Then you have no information to give the Committee with respect to whom the soil and timber belong?—No, except that they belong to the various lords of the manors.

30. Do you know what number there are of lords of manors having rights in the forest?—I do not recollect.

31. Or, do you know the number of parishes that have the right of commonage?—No; but this will appear from the 15th Report of the Commissioners of Inquiry in 1793.

32. Mr. *G. Hardy.*] I suppose that the Crown rights are of so little worth, that you do not take any notice of them?—Very little. Perhaps it might save time and trouble to the Committee, if I were to state, as shortly as I am able, the steps which I have taken with respect to the sale of those forestal rights.

33. Mr. *Attorney General.*] There are three interests, so to speak, existing over those forest lands, namely, the right of the Crown, whatever it may be, the right of the lord of the manor, or the owner of the soil itself, and the right of the foresters or commoners upon the forest?—Exactly.

34. And you conceive that the right of the soil is in the lord of the manor?—Exactly so.

35. That is subject to the exercise by the commoners of their common rights?—Yes.

36. And then, in addition, there is the interest of the Crown which you do not represent as extinct in the forestal rights if it is thought fit to exercise them?—Yes.

37. And although the Crown has not exercised those forestal rights either by holding courts or by maintaining beasts of chase, or anything of that kind, yet still the right is asserted, as I understand, and is parted with from time to time, as you inform us, for pecuniary considerations?—Yes, certainly.

38. So that, in order to get a perfect absolute title over the soil not subject to the exercise of any rights whatever, the three various interests which I have referred to would have to be either bought up or in some other way brought together and combined?—Most decidedly.

39. Lord *Lovaine.*] You say that two keepers are kept to secure the Crown against encroachments; but what business have the keepers with encroachments if the soil does not rest in the Crown?—Those encroachments would deprive the deer of the vert.

40. Mr. *Peacocke.*] What was the date of your appointment to the office of the Woods and Forests?—1855.

41. Have you taken any legal opinion since then with respect to what are the legal rights of the Crown?—I found a legal opinion existing when I was appointed.

42. Whose opinion is that?—The opinion of the present Chief Justice of the Court of Queen's Bench, then Attorney General, and the late Mr. Willes.

43. Did that opinion go to the extent of stating the right of the Crown, or did it go to the extent of stating that the soil belonged to the lords of the manor, subject to the rights of the commoners?—The opinion of the law officers of the Crown was simply to the effect that the Commissioners of Woods and Forests ought to sell those forestal rights of the Crown.

44. You have no other legal opinion but that, have you?—That is the legal opinion upon which I have been acting.

45. But I want to know if you found in your office, when you came there, any legal opinion with respect to the extent of those Crown rights?—I think that the solicitor would answer that question more correctly than I can if the honourable Member would ask him.

46. But did you not, knowing what was the extent of the rights of the Crown, take steps to obtain any legal opinion with respect to the extent of those rights?—I always conceived that the Crown rights were very well ascertained and defined, as far as it was possible to define the forestal rights.

47. But you have taken, since 1855, no legal opinion with respect to the extent of those Crown rights?—I have taken no legal opinion with respect to the extent of those Crown rights.

48. Who do you consider has the right to the trees?—The lords of the manors.

49. Assuming that to be so, you consider that the Crown, in the interest of the deer, has a right to the beech-mast and various other fruit for the deer that fall from the trees?—Yes.

50. Do you consider that the lords of the manors would have the right to cut down the trees without the consent of the Crown?—That is a point more for lawyers to decide than for myself.

51. Mr. *Calthorpe.*] Do they not notoriously cut down portions of the timber every year?—Certainly.

52. Mr. *Kinnaird.*] Have you ever protested in any way against the cutting down of the trees?—I have not.

53. Nor anybody on the part of the Crown?—Not that I know of.

54. Mr. *Peacocke.*] You have taken no steps for the retention of the trees?—None whatever, because I considered that they did not belong to the Crown.

55. In the interest of the deer, you did not raise the question of your right to retain them?—No.

56. But those lords of the manors, owning as you consider the fee of the soil, still you have the power of removing even the cattle of those lords of the manors during the fence months?—Yes; during the fence month.

57. Then clearly they have not got the fee simple

simple in the soil, have they?—They have the fee simple in the soil, with the exception that the Crown has forestal rights over it.

58. Have you ever received any application on the subject of holding verderers' courts since 1855?—I do not recollect that I have.

59. *Chairman.*] Would it arise with you to appoint the verderers' court, or does it not rest rather with the warden of the forest?—It does not rest with the Crown.

60. The Crown has no right to appoint verderers?—I think not.

61. They are elected by the freeholders of the county, and not appointed by the Crown?—Yes, they are elected by the freeholders of the county.

62. Mr. *Bruce.*] The vert which the lords of the manors are bound to maintain under the forest laws, I presume, was underwood and not timber trees?—Principally underwood, browsewood, pollard hornbeams, pollard thorns, and holly.

63. Mr. *Kinnaird.*] Have you protected them as far as you could?—I have not.

64. Whose duty was it to see that the deer did not starve?—It was the duty of the Lord Warden, I presume, and those under him.

65. Mr. *Torrens.*] Did I understand you to say that you had the legal opinion of the present Lord Chief Justice of the Court of Queen's Bench in your office?—Yes.

66. Could you produce that opinion?—Yes.

67. Mr. *Attorney General.*] A question has been put to you about the title of the soil being vested in the Lord of the Manor, and the right of the Crown, or of others to put cattle of various kinds upon the surface?—Yes.

68. Do you conceive that there is anything inconsistent in the idea of the absolute right to the soil being vested in one person, and the right to browse cattle, or use the surface in various ways, being vested in another?—I should suppose not.

69. Then when you speak with regard to putting cattle or horses upon the surface of the ground, you do not mean to depart from what you said, to the effect that in your view the absolute right to the soil is in the Lords of the Manors?—Certainly not.

70. There are certain rights over the surface vested in the Crown, and in the owners and commoners?—Certainly.

71. *Chairman.*] Will you now proceed to state what steps have been taken to dispose of the forestal rights on the part of the Crown, and to whom?—When I was appointed a Commissioner of Woods and Forests in 1855, I found that the Crown was in possession of these forestal rights over Epping Forest, while at the same time it was not the owner of one acre of the soil of the forest which belonged to the private lords of the manors. I found also that the Commissioners of Land Revenue Inquiry, who were appointed in 1786, had recommended in their very valuable report that all rights of this nature should be sold and extinguished. I also found the opinion which I have already referred to, of the law officers of the Crown (one of them, as I have stated, being the present Lord Chief Justice of the Court of Queen's Bench) upon the case of certain encroachments which had occurred in Epping Forest, and which were submitted for their consideration, and those law officers advised that the only course which the officers of the Woods and Forests ought to adopt with regard to those particular rights in Epping Forest, was to sell them at such a reasonable value as might be put upon them by a competent surveyor. This course was sanctioned by the Treasury, and has been acted upon ever since with the full knowledge of Parliament. Supported by such authority, I have for the last eight years been disposing of those rights to the various owners of the lands over which they extended, and who were willing to purchase them, and I certainly did think that I was acting with propriety in so doing; but to my dismay, by a vote of the House of Commons, at the first meeting this Session, the further sale of those rights was suspended, and I received an implied censure for the course which I had taken. Now, I think, that perhaps the honourable Members of this Committee may agree with me that if there is one thing more than another which requires a continuous system and fixed views in the management, it is landed property; but if as regards the management of the landed estates of the Crown, the House of Commons blows hot one day and cold the next, how is it possible that I or any other man can manage that property with credit or success? I can fully understand the feelings of those gentlemen whose estates were burdened with those vexatious rights, and as my own property was subjected to very similar rights until last year, I can sympathise with them. I can also understand the ground on which some of the lords of the manors in Epping deny the title of the Crown to those rights altogether, but that a body of gentlemen holding, as I am well aware, just and liberal opinions on most public questions should be prepared to ask Parliament, in this 19th century, to perpetuate, for any purpose whatever, those odious and oppressive feudal rights which had their origin in the worst periods of our history, I cannot understand.

72. Venturing on behalf of the Committee to recal you to the question of fact, let me ask you how far you have acted upon the legal opinion you have referred to; this Committee being unable to express any opinion with respect to whether the Crown possesses those rights, or does not possess them. What we want to ascertain is, whether you have sold any forestal rights to the lords of the manors, and whether you can enumerate any of them; can you state, first of all, the total number of acres in Epping Forest—? It is stated in the Report of the Commissioners of Inquiry into the Land Revenues of the Crown, that it was about 9,000 acres; that was in 1793.

73. It is taken at 9,000 acres in the report of that Commission?—Yes.

74. Do you believe that to be the present boundary?—No, we cannot make out more than 7,000 acres in round numbers.

75. Then the remainder has been lost by enclosure, namely, 2,000 acres?—Yes, they have been lost by enclosure, but at what time we cannot ascertain.

76. Mr. *Bruce.*] The 7,000 acres include the quantity over which you have parted with forestal rights, does it not?—Yes.

77. Mr. *Peacocke.*] Over how many acres do you still retain forestal rights?—About 2,680 acres; in round numbers about 3,000 acres.

78. *Chairman.*] Then you have lost your forestal rights over about 4,000 acres or 5,000 acres?—Yes; hardly 4,000 acres.

79. Mr. *Attorney General.*] There are about 2,000

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2,000 acres over which the forestal rights have not been parted with?—There are nearly 3,000.

80. That is the acreage over which the forestal rights have not been parted with, but remain?—Yes, they remain.

81. Can you tell us with respect to the larger quantity to which you have spoken, over what proportion or about what acreage those rights have been sold?—About 4,000 acres, I think.

82. Mr. *Bruce.*] I understand the state of the case to be this, that in 1793 the extent of the forest was 9,000 acres, and that somehow or other the right to 2,000 acres has disappeared; that the right to 4,000 acres has been parted with for money, and that therefore some 3,000 acres remain, over which the forestal rights still continue?—Yes.

83. *Chairman.*] With respect to the remainder of the land, which consists of about 3,000 acres, I think you say that some of the persons who are possessed of the freehold declined to purchase, and that others dispute your right to sell; is that so?—Yes.

84. Has there ever been a trial at law to establish those rights?—Yes, there was the trial of the Attorney General against Hallett, and it was tried before the Court of Exchequer; Sir John Jervis was then Attorney General.

85. Was that at Chelmsford?—It resulted in a compromise. I think the Attorney General suggested that Mr. Hallett should pay the Crown 100 *l.* I think the trial cost the Crown 1,500 *l.*, and that Mr. Hallett said that it cost him as much.

86. Mr. *Attorney-General.*] That was the case of the Attorney-General against Hallett?—Yes, the Attorney-General against Hallett.

87. Was there any verdict given?—Yes, there was, I believe.

88. Was the verdict for the Crown?—Yes, for the Crown.

89. Mr. *Watlington.*] Would you not say that the whole case was compromised?—I think it was the judge himself who suggested that the matter should be compromised by Mr. Hallett paying the Crown 100 *l.* for those rights.

90. Lord *Lovaine.*] Was a verdict taken for the Crown or not?—That I cannot say; the solicitor will tell you that.

91. Mr. *Cox.*] When did this trial take place?—In 1848.

92. Mr. *Watlington.*] The honourable Chairman has asked you, whether you have been acquainted with trials upon the subject; has your attention ever been called to the trial of Burkett and Windmill in 1809, when Lord Ellenborough gave his decision?—That has been mentioned to me.

93. Can you state what the result of that trial was?—I can only state it from hearsay.

94. *Chairman.*] In the return made of the sales to the House of Commons last Session, it does not appear that you give the totals either of money or the acreage of those lands as to which the forest rights of the Crown had been disposed of?—I can give you the total, if you would like me to do so.

95. What has been the amount of the sales, if you have the gross total, since you have been in office?—Since I have been in office, the total amount sold has been 15,795 *l.* 16 *s.* 6 *d.*

96. Mr. *Bruce.*] In respect of how many acres?—In respect of 3,512 acres 1 rood 25 perches, say over 3,513 acres in round numbers.

97. *Chairman.*] That sum is all a clear gain to the revenues of the Crown?—Yes.

98. Because it arises out of a power which returns nil to the Exchequer?—Nil.

99. Are you aware whether the parties who purchased those rights have any power to defend their property from encroachments by deer or other animals that the Crown may think fit to have in the forest; do they enclose the lots?—Some enclose their lots, I saw some enclosures the other day when I was in Epping Forest. A great portion over which the rights have been sold, is still unenclosed and open.

100. Then the parties purchasing the rights of the Crown are still liable to the rights of commonage over them?—Yes.

101. Mr. *Calthorpe.*] But they can enclose their lots when they choose, can they not?—That is a question which I had better leave to the solicitor.

102. *Chairman.*] I apprehend that that question would be raised as between the owners of the soil and the lords of the manors?—Certainly.

103. And it is a matter in which you have no influence or authority?—None, except to see that the fences of the inclosure are not so high as to prevent the deer from getting over them.

104. Mr. *Peacocke.*] But if you part with your private interest, you have no right to go into that question, I apprehend?—We part with the right absolutely.

105. Mr. *Bruce.*] Your answer had reference to the part which had not been disafforested?—Yes.

106. Mr. *Kinnaird.*] You are aware of the existence of rights of commonage, are you not?—Yes.

107. It is well known, is it not?—Yes.

108. And it has existed for a great number of years?—I presume from time immemorial.

109. Mr. *Bruce.*] I presume that in parting with forestal rights to the lords of the manors, you put them in the same position with regard to commoners, that the lords of manors are in, in other parts of the country, where there are no forestal rights?—Yes, exactly.

110. That does not, in the least degree, interfere with the rights of the commoners?—No.

111. Mr. *Cox.*] After you have parted with the forestal rights, I suppose you never interfere again between the commoners and the lords of the manors?—No. The sale of the forestal rights in no way prejudices the rights of the commoners.

112. Mr. *Attorney General.*] You, in fact, have no power to dispose of anything which is not your own; that is to say, you only dispose of the forestal rights?—Just so.

113. And the Crown having parted with such forestal rights, becomes, to all intents and purposes, a stranger to the land?—Certainly.

114. *Chairman.*] Will you state in what way you have disposed of the money that you have capitalised by the sale of the rights of the Crown?—It goes into the capital of the land revenue; the interest of the money would be payable to the Exchequer.

115. Does any interest arise from the manner in which you invest it?—It does.

116. You say that you carry the capital sum to the credit of the office; in what way do you re-invest that money?—We re-invest in land,

and

and, pending the purchase, we invest in Consols, or Reduced.

117. You invest temporarily in Consols?—We invest temporarily in Consols, or Reduced.

118. To whose credit is that placed at the Bank of England?—To the credit of the Commissioners of Her Majesty's Treasury.

119. Not to the credit of the Treasury?—Yes, in the names of the Lords of the Treasury.

120. Is it not the practice of your office to sell outlying straggling properties other than forestal rights, and then when you get a sufficient sum of money, you buy larger estates in connexion with other Crown property which adjoins?—Yes, wherever we can.

121. You re-invest the money in that way?—Yes.

122. Mr. *Attorney General.*] That is to say, you purchase land with the money for which you have sold the forestal rights, thereby increasing the amount of land which may be called Crown land?—Yes.

123. The proceeds going to the Consolidated Fund, and the land remaining the land of the Crown?—Yes.

124. Mr. *Cox.*] Will you be so kind as to tell me whether you have in your office any information which would enable you to put before the Committee a particular account of the land over which the Crown has now forestal rights?—Certainly.

125. The parishes and all the information?—Yes, certainly; I can point it out to the Committee on the map; the pink shows all the lands over which the Crown's forestal rights have been sold; the yellow shows all the land over which the rights remain unsold; these green portions are enclosures over which the rights have not been purchased.

126. *Chairman.*] They may have been sold by authority of the lords of the manor?—The land has been enclosed under grants of the lords of the manor.

127, Mr. *Cox.*] Without obtaining the rights of the Crown in respect of them?—Certainly.

128. Mr. *Peacocke.*] Over this land marked green, which is enclosed, do you take care to preserve the rights of the Crown to the extent of seeing that the fences are not above a certain height?—No; I have not taken any steps to do that.

129. Or to exercise any right of ownership?—There is a question going on about those enclosures now.

130. But you intend to keep the rights of the Crown over the spots marked green?—Certainly.

131. Lord *Lovaine.*] This green represents the portion of the soil over which you claim rights, but which are in dispute?—Just so.

132. Mr. *G. Hardy.*] Some question is going on with regard to that, at this moment, you say?—There is.

133. Mr. *Attorney General.*] It is the green with regard to which the question is pending?—Yes, and the yellow too.

134. Mr. *Kinnaird.*] You stated that the rights of the commoners were still in nowise affected by the sale of the Crown's forestal rights?—Just so.

135. But, indirectly, was not the interest of the commoners the interest of the Crown, inasmuch as the lands were not enclosed till the Crown sold its rights; was not it a great protection to the common rights of the Crown still holding the forestal rights?—I am not aware.

136. But does not that stand to reason, the Crown and the commoners having a common interest in keeping that open, the Crown, for the sake of the deer, and the commoners for the enjoyment of their common rights; so that, indirectly, the sale of these Crown forestal rights has weakened the commoners' hold over the open land?—I do not know that, because it must be remembered, that before the Crown rights were sold, the lords of the manor claimed the right to enclose that land.

137. And did you not resist the enclosures at that period?—The enclosures were resisted.

138. And from some of them not being resisted in time, the right has been lost, I suppose; do you know that?—No.

139. At some period or another, the interest of the Crown and the commoners not being watched, the land became enclosed?—I presume so; we have no evidence of it.

140. And to that extent, by the Crown not keeping up its forestal rights, the public have lost. Is not that so?—No; as I said before, the lords of the manors claimed the right to enclose, while the Crown exercised forestal rights over the land.

141. Mr. *Calthorpe.*] That was proved by the fact, that you could limit the size of the fences to what the deer could jump over?—Yes.

142. Mr. *Kinnaird.*] I think you said you felt aggrieved by what passed in the House of Commons being more or less a vote of censure upon you; perhaps you will explain how that was, because it was the common rights that were contended for in the House of Commons?—I was held up in the House of Commons as having sold 4,000 acres of land for 18,000 *l.*, which appeared a gross case of mismanagement; that was never explained, and the vote was taken upon that statement.

143. But I understood that the object of the motion was to secure the common rights which existed for the multitude of poor people in the immediate neighbourhood, and from London, who do avail themselves of that land. I was not aware that there was the slightest censure on you, but thought it was merely anxiety on the part of the House of Commons to protect the interest of those who cannot protect themselves; was it not so?—I felt it as a vote of censure on me; I think it was taken as such by many persons.

144. Mr. *Bruce.*] Is there any reason to suppose, with respect to these 2,000 acres, that the commoners did not take care to sell their share of their interest when their land was enclosed?—I presume not.

145. And I presume now that no enclosure takes place without the commoners asserting their right to their proportion of the interest?—They have as much right as they ever had to protect themselves against encroachment.

146. Do you know as a fact, whether they have had land allotted to them or not?—In Hainault?

147. In Epping?—Epping has not been disafforested.

148. Mr. *Cox.*] How is it with regard to these enclosures coloured green?—They are grants of what is called homage land from the lord of the manor, who makes the grant to one of his tenants.

149. Mr. *Bruce.*] I well understand that the right of the Crown being granted to the lord of the manor is not necessarily followed by enclosure;

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sure; but is not enclosure, within your knowledge, followed upon the acquisition by the lords of the manor of the forestal rights?—I believe it has.

150. Do you know, in those cases, whether the lords of the manors have or have not made the usual arrangements with the commoners?—I do not know.

151. Now, I presume the only manner in which the Crown and the commoners ever came in conflict, was when the Crown drove away cattle off the land, for the purpose of securing the deer?—In the fence months.

152. *Chairman.*] That right was never disputed by the commoners, was it?—Never.

153. It was the acknowledged right of the Crown?—Yes, it was the acknowledged right of the Crown.

154. With respect to enclosures granted upon homages, the party enclosing must allow this right of the Crown, because otherwise the deer would be debarred from the right of herbage?—Yes.

155. And the commoners would be deprived of the right of herbage for their cattle over the same land?—Yes.

156. Then the interest of the Crown and the commoners is identical so far?—Yes.

157. Mr. *Kinnaird.*] You admit that there is in that way more or less identity of interest between the commoners and the Crown?—Yes.

158. Mr. *Peacocke.*] Now, with regard to these 4,000 acres over which you sold the forestal rights, you say that you were held up in the House of Commons, as a person who had deprived the public of their rights over 4,000 acres; are you not aware that without the sale of the forestal rights, that land could not be enclosed?—No.

159. Mr. *Attorney General.*] You could not do it without an Act of Parliament?—Just so.

160. Mr. *Peacocke.*] So long as you do not sell the rights of the Crown over those 4,000 acres, they were kept as an open space?—An open space, but subject to enclosure.

161. Mr. *Cox.*] How could any enclosure take place, while the Crown still retained those forestal rights over the land?—Because the lords of the manors claimed the right to enclose, provided they put up a fence that the deer might get over.

162. Mr. *Attorney General.*] That is to say, a measure or degree of enclosure would be consistent with the subsequent exercise of forestal rights by the Crown, but no measure or degree of enclosure would be consistent with the exercise of the rights of the commoners?—Yes; certainly.

163. There is a difference in degree, at least, between what the Crown required, and what the commoners would require?—Certainly.

164. Mr. *Kinnaird.*] Was that the point in dispute, in the case of Hallett?—I think Mr. Hallett disputed the right of the Crown altogether.

165. And the verdict was for the Crown, was it?—The verdict was for the Crown.

166. Mr. *Peacocke.*] When you state that the lords of the manors can enclose as against the Crown, without the sale of the forestal rights, provided they put up a fence not exceeding a certain height, have you taken any legal opinion with respect to that being so?—There is a case now pending before the law officers of the Crown.

167. When was it brought before them?—It is going on; it was going on at the time when the sale of those rights was suspended by the House of Commons.

168. But previously to their vote you had not even ascertained the legal opinion of the Crown officers. No case had been submitted to them as to whether or not the lords of the manors had a right to enclose, subject to putting up a fence so low that the deer could jump over it?—I think that was decided in the case which has been alluded to by one of the honourable Members.

169. Mr. *Bruce.*] Decided by Lord Ellenborough?—Yes, I think so.

170. Mr. *Cox.*] Do you know a place called High Beech?—I have seen it from a distance; I have not been close up to it.

171. Are you aware that that is a place of resort for thousands and tens of thousands of people from the metropolis during the summer months?—I have heard it so stated.

172. You do not know it of your own knowledge?—No, I do not know it of my own knowledge.

173. Can you tell me whether, at the present moment, the Crown still retains its forestal rights over that place called High Beech Green?—I am not quite certain, without further inquiry.

174. High Beech Green itself?—Yes; High Beech and High Beech Green are, I think, all within the pink colour shown on the map, and, if correctly coloured, the forestal rights have been sold.

175. Will you be so kind as to obtain precise information from your office whether the forestal rights over High Beech itself, which stands outside the pink, have been sold?—I will ascertain that, and let the Committee know.

176. Mr. *Peacocke.*] No doubt you will admit that the selling of the rights of the Crown over those 4000 acres was facilitating enclosures?—I can hardly admit that.

177. Let me call your attention to that return which was presented to the House of Commons. You say that, under the advice of the law officers of the Crown, the forestal rights have been sold; who are the law officers there alluded to?—The present Lord Chief Justice of the Queen's Bench, and Mr. W. H. Willes, who is dead.

178. No legal opinion has been taken since that opinion?—None.

179. Mr. *Watlington.*] And probably the remembrance of this opinion in your office would have led you not to prosecute certain proceedings against what you considered wrongful enclosures?—Certainly.

180. Those enclosures, painted green on the map, are wrongful enclosures, are they not?—They are enclosures against the Crown rights.

181. But the case of Burkitt and Windmill is so strong against that opinion, that you hesitated to prosecute your claim for money-payment for those rights?—Certainly; it would have led to much expense, with no adequate advantage.

182. Do you remember the case of Mr. Wightman, in the year 1859, which was a case of enclosure over a grant from the lord of the manor, the Crown professing to have rights, and the extent of the enclosure being about five acres?—I recollect it generally.

183. The claim of the Crown was about 32 *l.*, was it not?—I suppose so.

184. I have a letter from you to Mr. Wightman, saying that unless that sum was paid, proceedings

ceedings would be taken against him to compel him to pay it?—Yes.

185. Could you state why proceedings were not prosecuted against Mr. Wightman, who refused upon the strength of this Windmill case to pay the claim of the Crown?—I cannot recollect that with sufficient accuracy to speak to it.

186. Do you know any other rights over the forest than those of the Crown, the lords of the manors, and the commoners?—None.

187. Do you know whether the public have any rights at all?—None.

188. Mr. *Butler.*] I think you said that certain enclosures had been resisted, but you did not say by whom?—I believe by the commoners.

189. Does that apply to that part of the forest near High Beech Green?—I had some correspondence some time ago, about High Beech Green, protesting against the enclosure.

190. Formal notice was given to you at that time, and you did not carry out your contemplated sale of the forestal rights; is that so?—I think I did not desist from the sale; I could not desist from the sale unless it could be proved that they were old enclosures.

191. Mr. *Kinnaird.*] Have there been to your knowledge any suits at law on the part of the commoners against enclosures?—I am not aware.

192. You say that the costs in the case of the Attorney General against Hallett, were 1,500 *l.* and 2,000 *l.* respectively?—Yes; I have heard something like that.

193. And it would be very difficult for a mere possessor of small common rights to incur such an expense as that in defending them?—Yes.

194. Mr. *Butler.*] Do I understand that you propose to give the Committee a list of the lands over which the forestal rights have been sold?—There is already a return; we make a return annually to Parliament of all the sales of forestal rights, giving the acreage and the consideration for the purchase.

195. That is made up to the present time, is it?—Yes.

196. *Chairman.*] You stated that these sales are, for the present, stopped?—We have suspended them for the present.

197. Were there many of them in agitation at the time of the vote in the House of Commons?—No, not many.

198. Lord *Lovaine.*] Were those that were suspended on a large scale?—Some of them.

199. They are in abeyance at present?—They are in abeyance at present.

200. Mr. *Cox.*] You being aware that this Committee is to inquire into the management of the Royal forests, let me ask you, if the management, since you have been in office, has been a management as if the property were only the property of a private individual, without reference to any public right that might exist in the forest?—Certainly.

201. Mr. *Torrens.*] Do you give any information to the verderers, when sales of the Crown forestal rights are made over any portion of Epping Forest?—No.

202. Has there been any survey of parcels of land over which the sales of the Crown's forestal rights were made?—They were all carefully surveyed.

203. Each parcel was surveyed?—Each parcel was surveyed.

204. I understand that the verderers' court is in abeyance?—Yes.

205. For how long has that been the case?—For some years, I believe; I cannot speak as to the exact time.

206. Do you know what has become of the records of that court?—No; I have nothing whatever to say to the verderers' court; it is no concern of mine.

207. Has it ever been under the consideration of your department, during your tenure of office, to reconstruct the verderers' court in Epping?—No.

208. I find in the report of 3d of May 1850, that the second Commissioners of Woods and Forests, &c. recommended that some tribunal, other than the Court of Exchequer or the verderers' court should be formed; has that ever been under consideration in your office?—Not by me.

209. Lord *Lovaine.*] I imagine that no decision of any tribunal would have been legal without its being constituted by Act of Parliament. The Woods and Forests could not have constituted one, could they?—I presume not. But that was never taken into consideration by me.

210. Mr. *Cox.*] You said it would be awkward for your department if the House of Commons blew hot and cold; now, taking the cold to be the resolution of the honourable Member for Maldon, let me ask you when it was hot?—I think Lord Duncan's Committee in 1848 made no report, but certainly the opinion of that Committee was strongly in favour of getting rid of and extinguishing all those unprofitable and unimprovable vexatious rights. I thought, certainly, that as Parliament had been fully aware for the last 10 years or more of the sale of these forestal rights, Parliament approved of the sale.

211. How do you arrive at the opinion of that Committee, if they made no report?—Simply from reading the evidence. I think they alluded to it, but I will not be quite certain upon that subject. The Commission of Landed Revenue Inquiry recommended it strongly.

212. Can you say whether there ever was a resolution of the House of Commons approving of that recommendation, and the course your office has taken in selling those forestal rights?—No, not actually a resolution approving of it, but I take the silence of Parliament to give consent.

213. Whether they knew anything of it or not?—Parliament has been fully informed of it; you will see, that in every Report made since I have been in office, I have told Parliament of the measures I was taking and intended to take for the sale of these forestal rights in Epping. If no notice is taken in Parliament and no motion is made, I take for granted that it approves of the same.

214. Do you mean, that the sales set forth in this Return have been prior to that Return from time to time reported to Parliament as they took place?—Every single sale. There is not a single rood of land belonging to the Crown which does not appear in every report of the year in which the sale occurs.

215. Mr. *Watlington.*] I think you said just now, that the commoners have done nothing more than protest against these enclosures; I wish to ask you whether you are acquainted with the case of Sevinge and Dowell, which was tried last year?—No.

216. Mr. *G. Hardy.*] Under what precise authority did you sell those rights?—Under the authority of Treasury Warrants.

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217. Mr. *Attorney General.*] When you speak of selling, I do not understand you to mean, that the officers of the Crown profess to transfer those forestal rights, but that what they do is to extinguish them?—Yes, they extinguish them.

218. They are rights which could only be used by the Crown, and the Crown keeps up those rights?—Yes.

219. So that the land remains entirely free, and absorbed from those rights for ever?—Yes.

220. In all other respects, it remains the same?—Yes.

221. And upon a proper valuation, you obtain the best price for giving up those rights that you can obtain, after reasonable negotiations?—Certainly.

222. Mr. *Peacocke.*] I understood you to say just now, that you treated the Crown property just as you treat private property; do you not consider the national interests at all?—We consider the interest of the tax-paying portion of the British public, but those are all the interests which we are bound to look to, according to the Act of Parliament.

223. That is to say you try to make as much profit as you can?—Yes.

224. Without reference to any other consideration?—Yes.

225. That is the general spirit of the department?—That is the general spirit of the department, and the spirit of the Act of Parliament.

226. Mr. *Kinnaird.*] And consequently you proceed without any special regard to the commoners or anybody else?—Yes.

227. Mr. *Cox.*] Or the public in general?—Yes, except the tax payers of Great Britain.

228. Mr. *Attorney General.*] If those rights were vested in a private individual, a landowner, he, I take for granted, according to the ordinary course of proceeding, would obtain the best price he could?—Yes.

229. And you act in the same spirit, no more regarding general rights than a private landowner would?—Exactly so.

230. Mr. *Kinnaird.*] You take no more notice of the convenience of the public, or the masses of people who go on to the common, than if they did not exist?—Just so; we are simply a Revenue Department.

231. Do you think it right that the Crown should dispose of the land in that way without regard to the public convenience or the public advantage?—I think so.

232. Mr. *Attorney General.*] Is it your opinion that if the public are to obtain by different arrangements, with respect to landed property, certain determinate advantages, then, in justice, the public ought to pay for those advantages?—Certainly.

233. And you act in that spirit?—Yes.

234. Mr. *Kinnaird.*] Have you ever taken an opportunity of showing by any communications that have reached Parliament, that such rights of the public were gradually disappearing?—I have reported annually every sale which has taken place.

235. Mr. *Cox.*] Have you never received any protest from any body of persons against those forestal rights being sold?—Yes, I have. I think Major Palmer has protested.

236. On whose behalf did he protest?—That I do not know, but I have received a letter from him.

237. Was that protest to protect his own private interests, or the interest of any commoners, or the public interest of the persons who have been in the habit of resorting to the land over which you were selling the forestal rights?—I do not know for whom he interested himself.

238. Viscount *Enfield.*] What is the custom of the office when a protest comes to you; do you forward it to the Treasury?—In the case of those encroachments which I mentioned as having been submitted to the law officers of the Crown in 1853, the certificate of the verderers with respect to those encroachments was sent to the Attorney General; that is the course to be taken under the 10th George the 4th, cap. 50, section 100; you will see there the course laid down with respect to encroachments upon the Royal forests.

239. Then it rests practically with the law officers of the Crown?—It was left to their judgment to say whether proceedings should be taken or not.

240. Mr. *Kinnaird.*] Have any proceedings been taken through the Attorney General, arising out of those protests?—None since I have been in office.

241. Do the protests remain in your office, or is there any reports made upon them by the Attorney General?—They are in the office.

242. And if we move for them, we could have those protests, with the opinion of the Attorney General upon them, could we not?—You would have the certificate of the verderers in those cases which I mentioned.

243. As you say that the protests are handed to the Attorney General, I suppose they are returned to the office with the opinion of the Attorney General upon them?—Yes.

244. Have you got several of those protests in the office?—We have got several presentments of enclosures in the office; I could show you 50.

245. Mr. *Watlington.*] In the sale of forestal rights, has the Crown at any time had regard to the Lord Warden's rights within your knowledge?—I think that the Lord Warden has been compensated for his rights in Hainault.

246. But not in Epping?—No.

247. Have they not always been regarded as inseparable from the rights of the Crown?—He was properly an officer under the Crown; but he seems rather to have become independent of late years, and to have defied the Crown.

248. How much of what is coloured yellow on the map remains within the portion over which the forestal rights have not been sold?—I do not know how far exactly Epping is from London, but I presume it is about 15 miles.

249. Is it the whole of the yellow, with the exception of those two northernmost pieces?—Yes.

250. *Chairman.*] Taking the analogy of Hainault first, had you any difficulty there when it was enclosed and disafforested in dealing with the rights of persons having common rights, rights of fuel, and things of that description?—I believe there was not, but I had nothing to say to that; that is under a totally distinct management.

251. It is in your office, is it not?—It is not in my department; it is in Mr. Gore's department.

252. But you do not apprehend that if enclosures took place in Epping, there would be any difficulty in dealing with the various rights of that kind?—I suppose not.

253. You do not apprehend that there would be any difference between dealing with that and any

any other property enclosed under an Act of Parliament?—None whatever.

254. You think that all the rights could be fairly apportioned?—Yes; I think that all the rights could be fairly apportioned.

255. Mr. *Cox.*] Including the rights of the public?—Which rights does the Honourable Member refer to?

256. *Chairman.*] Do you acknowledge any such rights?—I can only answer the question in this way, that I believe the lords of the manors deny that the public have any right whatever to come upon their manors, and they even deny the right of their own copyhold tenants to go over their manors, unless their copyhold tenant can show that he is looking for some beast which he has turned out to common.

257. Mr. *Bruce.*] Are you aware of any enclosure having been made in Chingford Manor by Mr. Hodson?—Yes, I saw it the other day.

258. Are there any proceedings pending with respect to that enclosure?—I have stated that there are.

259. Mr. *Kinnaird.*] In what state is the inquiry; is it in a court of law?—Perhaps the Honourable Member would ask the solicitor that question.

260. Mr. *Peacocke.*] I dare say you are aware that some of those rights in the forest are in dispute by different parties?—I do not know what rights you refer to.

261. Then I will particularise the right of game?—In dispute as against whom; as against the Crown?

262. Do you claim the right to kill game on the part of the Crown?—Yes.

263. Are you in the habit of granting deputations to kill game?—I cannot say deputations, but I have granted leave to two or three persons, to sport over the portions of the forest, over which the rights still remain unsold.

264. You consider that you still retain the right?—Yes.

265. But you are aware that that is disputed?—No, I am not aware that that is disputed.

266. Mr. *Kinnaird.*] Do those persons whom you have referred to pay for the right of game?—No, it is not worth paying for. Hon. *J. K. Howard.* 28 April 1863.

267. Mr. *Bruce.*] You stated that 15,500 *l.*, in round numbers, had been received since 1855, in respect of about 3,500 acres over which the forestal rights were sold?—Yes.

268. Do you remember over how many acres the forestal rights have been parted with, and how much money has been received between 1850 and 1855?—2,708 *l.* 5 *s.* 9 *d.* for forestal rights over 540 acres.

269. Mr. *Torrens.*] Has any per-centage been paid on the amount that has been received for the purchase of the Crown's forestal rights to any person who negotiated the sale?—The surveyor has received the usual surveyor's charges.

270. Merely that?—Merely that, I think.

271. I think I had understood that 10 per cent. was paid to Messrs. Driver on the sales?—I am not aware that that was the case.

272. Mr. *Cox.*] Do you not know what the per-centage was on the sales?—No; I cannot at this moment state the exact amount of per-centage upon the sales; but I presume that there must have been a small one.

273. I understood you to say that the usual per-centage was paid?—I cannot tell what that was at this moment; but we can tell you what the costs of Messrs. Driver were.

274. Mr. *Watlington.*] When Hainault was disafforested, there was a very considerable sum paid to the Lord Warden, was there not?—I believe so.

275. I think about 5,000 *l.*, was it not?—About that.

276. Is there any intention as Epping becomes disafforested by the sale of these Crown rights, to compensate the officer of Epping Forest?—No, I think not.

277. Mr. *G. Hardy.*] Will you put in one of those Treasury Warrants to which you have referred?—Yes.

[*The Witness handed in Warrant, No.* 27,799. Vide *Appendix.*]

JOHN GARDINER, Esq., called in; and examined.

278. *Chairman.*] I BELIEVE you are Solicitor to the Woods and Forests?—I am the Solicitor to the Commissioners of Public Works, and I am also Solicitor to the Forests, not to the Land Revenue. *J. Gardiner,* Esq.

279. Have the sales of the forest rights gone through your hands?—The small sales when agreed for, are all disposed of by printed forms. For the large sales to the lords of the manors, the preparation of the conveyance would come to me.

280. Mr. *Cox.*] What is the conveyance of?—Of the forestal rights under the 10th of George 4, chapter 50, section 98.

281. It is a conveyance, and not a mere renunciation, is it?—It is in the terms of the 98th section of that Act.

282. Mr. *Kinnaird.*] It is simply a release of the Crown I suppose?—It is a conveyance which amounts to a release of the rights.

283. Mr. *Attorney General.*] Does the conveyance purport to vest the forestal rights in the lord of the manor?—It conveys the forestal rights in the terms of the 98th section of that Act.

284. Is the effect of that to vest the rights in the lord of the manor, or to denude the Crown of those rights?—It denudes the Crown, and releases the land.

285. It denudes the Crown, and relieves the land from the burden, but not for the purpose of vesting those rights in anybody else?—Just so.

286. In point of law, you could not vest in the lord of the manor the forestal rights?—No, not as independent forestal rights after they are out of the hands of the Crown.

287. *Chairman.*] Have those sales been going on ever since the passing of that Act, in the time of George the 4th?—Ever since the passing of that Act in the time of George the 4th; I think that the return gives every case with the exception of some sales which had been made before the constitution of the Woods and Forests. The first has no date, but I believe that the date is the 1st of February 1816.

288. Have you any knowledge of the principle on which those forestal rights were purchased; was there any principle laid down in the valuation

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tion?—I cannot speak to the principle of the valuation. Mr. Driver would no doubt explain that.

289. Are you aware that the sale of those rights has been recently stopped?—Yes, by the resolution of the House of Commons.

290. Had you any sales of those rights in preparation at the time?—The small things would not come to me, but I had every expectation of a very considerable sale being completed before this time if it had not been for the resolution of the House of Commons.

291. Mr. *Attorney General.*] Do you know whether some sales have taken place since this return was issued?—There is a subsequent return to that; the railway company's sale is of course a compulsory sale.

292. *Chairman.*] Applying to a very small piece of the forest?—Yes; and there was another sale entered into before the resolution of the House of Commons with a man who had paid his money before.

293. I see you had a very large sale in 1860?—Yes.

294. To the amount of about 5,000 *l.*?—Yes, that was the largest of all.

295. Extending over a large piece of land in the manor of Loughton, to Mr. Wigram?—Yes.

296. That is completed?—Yes, that is completed, the money paid, and the conveyance executed.

297. Mr. *Peacocke.*] You claim the exclusive right of sporting over the forest, do not you?—Yes, I was not aware that it had been disputed.

298. But you know, I suppose, that lords of manors do shoot there?—Yes, they claim that, and they have claimed it from a very early time.

299. Do you deny the right of any individual to sport over the forest?—I do not deny the rights of the lords of the manors to sport simultaneously with the Crown, in several instances.

300. *Chairman.*] You claim the right for the Crown, however?—Yes, and the lords of some manors claim the same right, and I am not prepared to say that they may not maintain that right.

301. Mr. *Attorney General.*] With reference to some of those lords of manors, you have not disputed that claim, and you say that, without expressing any opinion with respect to the abstract legal right?—Just so.

302. *Chairman.*] Has the question ever arisen to such an extent as to be carried into a court of law?—No, I never understood that it was disputed.

303. It is a question of very little value?—It is absolutely nothing; Epping Forest has produced worse than nothing for the last 100 years. The report of 1793 will give you the best evidence to be found with regard to this forest and to all the forests.

304. That report was made by a Commission, was it not?—Yes, constituted by Act of Parliament.

305. Does not that report give all the charters of the forests?—A great many of the charters of the forest.

306. Going back as early as the reign of King John, I believe?—Yes. The 15th Report is the one I refer to.

307. Mr. *G. Hardy.*] There is nothing to be added, is there, to what that report gives you, with respect to the custom and rights in the forest?—Nothing, so far as I know. I have never found anything to the contrary of what those Commissioners have stated; you will find that the same questions were raised then as are raised now, there being numerous petitions of the freeholders and commoners.

308. Mr. *Watlington.*] Do you find petitions there signed by the neighbouring parishioners?—Yes, I find several distinct petitions.

309. Praying for the disafforestation of the forest?—Yes.

310. And complaining of the deer?—Yes, strongly complaining of the mischief done by the deer.

311. And of existing immoralities?—Yes.

312. *Chairman.*] Was it not in the year 1793 that the Commissioners reported to both Houses of Parliament, that it would be advisable to sell those rights that were unimprovable, belonging to the Crown?—Yes; the Commissioners in summing up their 17th report, state that the forestal rights should be parted with, and the subject relieved from a vexatious burden. They say that where the rights reserved in any forest are found to be of little advantage to the Crown, they should be sold to the person over whose estate they extend. They say that the intention of the statute of Queen Anne should be carried out, namely, "the increase of the Land Revenue of the Crown, so that the burthen upon the estate of the subject may be eased and lessened in all future provisions to be made for the expenses of the Civil Service."

313. The 15th and 17th reports are the two reports which are most applicable to this inquiry?—Yes; the 15th is peculiarly applicable to Waltham and Epping.

314. And the principle on which the officer of the forest is now acting is in strict accordance with that ancient report?—Ever since the separation of Woods from Works, and expenditure from Revenue, the Woods have been strictly conducted as a Revenue Department, I believe, taking the rights of the Crown, and dealing with them precisely as a private gentlemen would deal with his own estates; treating the capital as the hereditary property of the Sovereign, and carrying the income to the Consolidated Fund.

315. Mr. *Attorney General.*] From year to year?—Yes, from year to year.

316. So that if, on the commencement of a fresh reign, the Act which it has been customary to pass, should not be passed, there would remain to the Crown so much land, with the increase which had taken place?—If the Sovereign, on the demise of the Crown, should think fit to resume the property of the Crown, he may.

317. *Chairman.*] Abandoning the Civil List?—Yes, abandoning the Civil List.

318. Mr. *Kinnaird.*] Then under what authority are you selling the rights of the Crown?—Under the authority of the Act of 10 Geo. 4th.

319. Is that operative only during the reign of the Sovereign?—Unless there is a new Civil List Act, by which the Sovereign placed the income of his hereditary revenue at the disposal of Parliament, the hereditary revenue would be resumed, and he would deal with it according to the statute of Queen Anne; but if he accepted the Civil List, the 10th Geo. IV. would remain in force, I apprehend.

320. Mr. *Attorney General.*] You have power to sell lands under that Act?—Ample powers of selling.

321. Do not such sales go on almost daily?—Yes,

Yes, and they are reported to Parliament every year.

322. The object of those sales is to consolidate the estates of the Crown by getting them in contiguity one with another?—Yes, and to lessen the expense of management, to capitalise the price and make it of productive income.

323. Mr. *Peacocke.*] Has your attention been called in your office to the Windmill case?—Yes.

324. Have you considered the decision in that case as binding over the whole forest of Waltham. Has your office been guided by it in that way?—I have been guided by it.

325. You are aware, are you not, that it extends only to the parish of Weston, in the forest of Waltham?—I will refer to that case.

326. Mr. *Attorney General.*] Have you interfered with enclosures which brought to your notice, but which were of such a nature as would not have interfered with, the use of the forest for the deer?—Yes, I think we have; wherever we have found an enclosure, irrespective of the height of the hedge, the surveyors have made the men pay for the forestal rights.

327. That is by a decision of the Court of Queen's Bench?—Yes.

328. And that decision was not appealed against?—I cannot find that it was.

329. Mr. *G. Hardy.*] That case had reference to the custom of a particular manor, had it not?—Yes.

330. Mr. *Watlington.*] Have you referred to the case of Mr. Whiteman?—I do not think I recollect it distinctly. I think it was a very small case of four or five acres.

331. You cannot tell the Committee whether proceedings were stopped after having been threatened?—Mr. Whiteman, to the best of my recollection, did agree to give a certain price, but disputed about the amount afterwards; but it was hardly worth while to take proceedings on behalf of the Crown, which would possibly cost 1,000 *l.* for the sake of recovering 30 *l.* The forestal rights, however, do extend over that encroachment, in my opinion.

332. You do not consider that the Windmill decision governs that case?—The Honourable Member must ask that question of the Attorney General.

333. Mr. *Attorney General.*] I understand you to say that your surveyors have not acted with respect to the inclosures in Epping Forest, upon the footing of that case?—I believe not.

334. But that they have interfered to prevent or put down inclosures, though the height of the fence has not been so great as to prevent the deer jumping over?—Just so.

335. That is what has been done, is it not?—Yes.

336. Mr. *Watlington.*] Have you had your attention directed to the case of Swinge and Dowell, which was tried last year?—No, I am not aware of that case.

337. With respect to the first entry in this return of the purchases made by Jeremiah Harman, can you tell the Committee what was paid to the Crown, and what was paid to the Lord Warden, in that case?—No; that was long before my time.

338. Mr. *Peacocke.*] You have taken no steps to abate those inclosures marked green on this small map, have you?—I think there are very few, except Chingford St. Paul's; but I cannot speak to the details of the small cases.

339. Lord *Lovaine.*] Is there any litigation going on now?—There is no litigation going on, but there is a case pending with respect to the manor of Chingford St. Paul's.

340. Mr. *Peacocke.*] The whole of that part marked green?—Yes.

341. Lord *Lovaine.*] Can you state what the nature of the plea of the tenant is?—He refuses to answer; he takes no notice, and goes on inclosing.

342. Mr. *Torrens.*] Since when has that inquiry been instituted with respect to the case of Chingford St. Paul's?—Where you have such a mass of cases you must take them up in detail; therefore the southern portion of the inclosures, which have taken place on Lord Mornington's manor, were taken first.

343. Those were merely sales, were they not?—But there were questions previously raised; Lord Mornington very much doubted the rights of the Crown; but he was satisfied, and so were many others. We have got on very well indeed, considering that we have avoided litigation; there has not been a shilling spent in litigation, and there has been about 16,000*l.* recovered.

344. With respect to that case of Chingford Saint Paul's, how long has that been pending in your department?—This particular case was taken up with the whole of the others, and then, when we found the Lord of the Manor of Chingford Saint Paul's would not buy, we put the evidence before the law officers to advise what proceedings should be taken.

345. What was the date of that inclosure?—I do not know, but I think it was the present lord of the manor who made the inclosure; but the result of proceedings would be nil to the Crown, it would be an expense with no return so long as that resolution of the House of Commons remains.

346. Mr. *Peacocke.*] But it would be equally expensive, if not more so, to the individual who disputes the right of the Crown?—Yes.

347. Then you have a material guarantee against the expenses of litigation?—No doubt, it would depend upon the result; but the Crown pays the costs now, and as the object in dispute is only a few hundreds of pounds, it would not do to spend 1,000 *l.* in recovering it.

348. Can you tell us anything about the verderer's court?—I was once at a verderer's court, 20 years ago, I think.

349. *Chairman.*] Was that in Epping Forest?—Yes.

350. Mr. *Peacocke.*] What were the powers or nature of the court?—They are very clearly shown in 10 Geo. 4, c. 50.

351. Mr. *Kinnaird.*] Will you tell the Committee what they are?—I would rather refer you to the Act, or to the report, which tells you all about it.

352. Mr. *Peacocke.*] Can the verderers do anything without the consent of the Crown?—Yes.

353. *Chairman.*] They had very great powers in the olden time, had they not; there was a prison connected with that forest, and evil-doers within the circuit of the forest were liable to be placed in prison, were they not?—It was so in the days of the Chief Justice in Eyre.

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354. Mr. *Kinnaird.*] Is the site of the prison sold at present?—I do not know.

355. Are the verderers' courts obsolete, or are they now in existence?—The verderer's court was something disgraceful. I do not want to use any strong expressions; but there were two and two, and they did nothing, and it was plain that nothing was to be got from the court.

356. *Chairman.*] Was not the object in being appointed a verderer to obtain the little perquisites of the office?—I do not know that they got anything but deer.

357. Not fuel?—I think not.

358. They claim so many bucks and so many does each?—Yes.

359. The deer being extinct, there is no object in any being elected to that office?—I think none.

360. And the consequence is, that the vacancies are not filled up?—There has been no election of a verderer that I know of.

361. Mr. *Torrens.*] There is one verderer now, Mr. Palmer, is there not?—I believe so.

362. *Chairman.*] Is he the sole survivor of the race?—Yes, I believe so.

363. Mr. *Watlington.*] I believe the duty of the verderers was to take care of the vert and venison?—Yes, and to watch against unlawful inclosures.

364. Mr. *Kinnaird.*] There being now no verderers, there is no one to represent the commoners?—No; the commoners have their remedy in Westminster Hall.

365. *Chairman.*] The original appointment said that the verderer was to make inquisition into all trespasses within the forest as well as those that concerned vert and venison?—Yes.

366. Used not they to take inquisition of all such offences?—Yes, according to the old forest law; but that became obsolete. The verderers had to make inquisition; then they had to go to another court, and then to the Chief Justice in Eyre, all which has now become obsolete.

367. They had also the charge of the timber, had they not?—Yes, all offences in the forest, offences against timber, and against vert of every kind.

368. Mr. *Kinnaird.*] Since that court has become obsolete, there is nobody at all to look after the commoners' interests, is there?—The commoners could protect their own interests, just as any other commoners in any other manor in England could do.

369. But that is practically a fiction, because a poor commoner cannot afford to go to Westminster Hall for his remedy, can he?—No.

370. Therefore, practically, the right of the commoners is becoming extinct?—No, I do not see that, the commoner would have precisely the same right to maintain his common against a lord of the manor in Epping, as any other commoner against any lord of the manor in any other part of England. He would not have this particular right, which was rather a right of protection against the encroachments on the Crown; the verderers were freeholders' officers, and not the officers of the Crown, the Crown had no voice in their election; they were quite independent of the Crown.

371. But the cost of maintaining any right, would be very considerable in Westminster Hall?—I dare say it would be very great.

372. The Hallett case, which was tried, and which has been already referred to, was a proof of the expensiveness of the process, was it not?—It must necessarily be so whenever the Crown's rights are concerned.

373. Mr. *Watlington.*] But was not the result of the case of the Attorney General *v.* Hallett, in effect, a compromise?—No; we proved our case completely; so much so, that Baron Parke said that the defendants had acted very rightly in not contesting it further.

374. A verdict for the Crown was taken formally, was it not?—Yes; we were to sell the rights of the Crown over the inclosure for 100 *l.*

375. Mr. *Peacocke.*] Have you any power to put the verderer's court in motion?—No.

376. Your office could not call upon the verderer's court, could it?—I suppose you might call upon any court to do their duty, through the Court of Queen's Bench, but there are no verderers at present.

377. Mr. *Torrens.*] Was it from any conflict between their duty and their interest, that the verderers did not do their duty, do you think?—I do not like to impute motives; the result was, that there was nothing done.

378. Mr. *Watlington.*] What is the nature of the proceedings which you contemplate taking against the Chingford St. Paul's inclosure?—It depends on whether he will admit the rights of the Crown, or not. If he does, the Attorney General said, that he would not institute proceedings, but we are to sell the rights; otherwise, the proceeding would be by information.

379. In effect, he has declined, has he not?—I think when he comes seriously to reflect upon it, he may not.

380. The simplest way would be to pull down the fences, would it not?—We must not do anything *vi et armis.*

381. Mr. *Torrens.*] Where are the records of the verderer's court kept?—They are kept by the Lord Warden or the Lord Warden's steward.

382. Do you know where the records of the court up to the present date are?—I know nothing of the records of the verderer's court.

383. *Chairman.*] Had you anything to do with the preparation of the Act for inclosing the parish of Chigwell?—No, that was after the disafforesting of the forest.

384. The lands were not in the Forest of Epping?—No, they are in Hainault; there is only one forest, Waltham, which popularly was distinguished into Hainault and Epping. Hainault is entirely disafforested. In Epping, the whole of the soil is the freehold of the lords of the manors, and the Crown have merely the naked forestal rights.

385. You say that the whole of the soil is in the lords of the manors?—Yes, I do, as respects the wastes.

386. The commoners have no rights?—The lords have the soil.

387. But in the case of inclosures, are the commoners entitled to allotment?—Yes, I presume so.

388. Mr. *Attorney General.*] The commoners' rights are to be exercised only over the soil?—Yes; the legal estate is in the lords of the manors, and the exercise of the right of pasturage is in the commoners.

389. Lord *Lovaine.*] Are there any other rights acquired by use or otherwise in the forest (as far as you know) than those which exist in the commoners and the lords of the manors?—What rights the lords of the manors and the commoners may

may have, *inter se*, must depend on the custom of each particular manor.

390. The commoners and the lords of the manors are the only persons in whom the exercise of those rights can vest?—I should imagine so.

391. Mr. *Kinnaird.*] In the event of an inclosure, they would be entitled to allotments?—Yes.

392. Mr. *Peacocke.*] Has your attention ever been called to the question in whom the right of timber is vested?—The Commissioners of 1793 go into that question, and state distinctly that the Crown has simply the right to keep deer.

393. But have they not the right to the beechmast?—That would be a forestal right and not a timber right.

394. But in whom do you consider the property of the timber to be?—I have no doubt that it is claimed by the lords of the manors.

395. Then you could not restrain them from cutting down the timber, could you?—I should doubt that.

396. Mr. *Calthorpe.*] But do they not notoriously obtain a certain amount of income every year from the timber?—I do not know.

397. Mr. *Peacocke.*] You have never taken a legal opinion upon that question?—I have taken, if I may venture to say so, my own opinion; and I think there is no pretence for saying that the Crown has any right but the forestal right.

398. But if you have the right to the beechmast it would be a question if you could not restrain the lords of the manors from cutting down the timber, would it not?—From destroying the covert, we could.

399. Mr. *Kinnaird.*] But do you include timber as part of the covert?—The timber has been claimed by the lords of the manors from a very early time.

400. Mr. *Peacocke.*] But you think you have no right to restrain the persons claiming the timber from cutting it down?—I have never seen any evidence to show that the Crown could do that.

401. But you have never taken a legal opinion upon the question?—I never found that there were any data for taking an opinion. I have found data the other way.

402. If your deer are entitled to the beechmast, it is depriving them of their food to cut down the beech, is it not?—The lord of the manor would be entitled to cut his timber when ripe, but if he were to destroy the covert absolutely, that would be diafforestation.

403. You have never taken any legal opinion upon that subject?—I never found that a legal opinion was necessary.

404. Mr. *Kinnaird.*] Does the Crown claim nothing beyond the deer?—The claim for the Crown is limited by the words of Commissioners of 1793. They say, "we have not met with any proof of the Crown being entitled to any other lands within the forest, than those comprehended in the foregoing statement, except such as are held under leases from the Crown, and are included in the schedule annexed to our first report as part of the demised land revenue. The Crown has in this, as in other forests, an unlimited right to keep deer in all the uninclosed woods and wastes within the perambulation, unless some parts have been disafforested by grants which have not come to our knowledge."

405. But the commoners' claim is quite different; they claim waste, fuel, and the right to cut brushwood, and so on, do they not?—I do not know what the commoners claim.

406. You know what claims were made by the commoners in the case of the New Forest; do you not?—In the New Forest the soil is the Crown's; the two things are totally distinct.

407. But you have had to do with the New Forest, have you?—Yes.

408. In the New Forest are not the commoners claiming rights of common of Turbury, common of Estovers, and common of all descriptions from long user?—Yes.

409. And you would presume, I suppose, commoners have the same rights over other forests?—No; I do not presume anything of the kind, for I do not know what they have, but that question is between them and the lords of the manors.

410. You admit that they have those rights in the New Forest?—They have proved them in the New Forest.

411. And as they have existed in the New Forest, probably they may exist here?—Probably they may.

412. You know no reason to the contrary, do you?—I think you must pardon me for not expressing any opinion upon the subject.

413. Mr. *Watlington.*] The only right you claim to the Crown is as to the deer, I suppose?—Wolves, wild boars, deer, and hares.

414. And when the wolves, wild boars, deer and hares have become very scarce, the value of the right to the Crown is very small, I suppose?—It is practically valueless.

415. Mr. *Macdonogh.*] Will you do me the favour to indicate the sections of the Act of Parliament under which the sales have taken place?—It is Section 98 of 10 Geo. 4th, cap. 50.

416. And the 16th and 17th Vict. also?—That refers to cases of compromise. We have no compromises here; sales have taken place under the first-named Act of Parliament. By the advice of the then Attorney General, Sir Alexander Cockburn, who is now the present Lord Chief Justice of the Court of Queen's Bench, and Mr. Willes, who is since dead. They advised that we should not take proceedings on the part of the Crown by information, but that the rights should be sold to the owners of the soil at the best price that could be obtained.

417. *Chairman.*] Was there not an action tried at Chelmsford last March twelvemonth, to test the validity of a foot path?—I think there was.

418. That being the case of Swinge and Dowell, which has been already referred to?—I was not aware that it was that case.

419. Mr. *Peacocke.*] Are you not aware that the rights of the Crown lapse by non-user?—I am not prepared to admit that.

420. Mr. *Attorney General.*] The Statute to which the honourable Member refers is, I think, the *nullum tempus* Act?—Yes.

421. But whether that Act applies to rights of this kind, you are not prepared to say?—No.

422. Mr. *Peacocke.*] But you are aware of the exercising of these rights?—I think the parties should be compelled to buy the rights—with regard to exercising the rights, it is a source of expense, and of no profit.

423. *Chairman.*] What, profitless?—Worse than profitless, because we have to go to expense in keeping them up.

424. Mr. *Peacocke.*] But you are aware that by

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by non-user, your rights may become extinct, are you not?—I do not quite admit that.

425. My question is, that they may become extinct, may they not?—They may, or may not.

426. Mr. *Attorney General.*] You know, that in some instances, the rights of the Crown have been denied?—Yes.

427. And that, in a vast number of instances, those rights have been admitted?—Yes.

428. Of course it is possible that any one, either now or hereafter, may deny the rights of the Crown, and go to law upon the subject?—Quite possible, of course.

429. Mr. *Kinnaird.*] You heard Mr. Howard's evidence, did you not?—Yes.

430. It is clear that the rights of the commoners have been disregarded in the sale of these forestal rights, is it not?—The Crown have no concern with the rights of the commoners, and they would have been acting illegally if they had regarded them.

431. But no notice has been taken of the commoners' rights by you?—The word "disregarded" implies the omission of doing something that ought to have been done.

432. Well then, you have taken no cognizance of them?—We did not allow the rights of the commoners to influence the price which the Crown was entitled to receive for the forestal rights.

433. Neither did you take any measures to consult the interests of the commoners in the matter, thinking that you had nothing to do with it?—We knew we had nothing to do with it. Our duty was to make the revenue productive.

434. Totally irrespective of any common rights?—Of the rights of third parties; clearly.

435. Mr. *Torrens.*] Was there any public notice given of the intention to sell the Crown forestal rights?—I think there was (but I cannot speak with certainty) eight or ten years ago; I think it was merely that the Crown would sell the forestal rights on fair terms; that would go from the office direct, and if I saw it, it would be merely to revise it and pass it on.

436. It would be merely in the shape of an advertisement I suppose?—In the shape of placards.

437. Could this Committee obtain a copy of any of those notices?—I should think so if there were any.

438. Mr. *Kinnaird* (to Mr. *Howard.*)] Were any notices given of the intention to sell these forestal right?—I think there were.

439. Could any of them be produced to this Committee?—Yes, certainly if we have them.

The Reverend Robert Boothby Heathcote, called in; and Examined.

e Rev. R. Heathcote.

440. *Chairman.*] I BELEIVE you are the Lord of the Manor of Chingford Earls?—Yes.

441. Have you been a purchaser of any forest rights of the Crown, and over what extent of land?—I have been the purchaser of forest rights over 170 acres.

442. At what date?—I think about two or three years ago.

443. As lord of the manor, have you granted any land in homage?—Yes, that has been done from time immemorial; we reckon that there are no commoners, except the copyholders. My original grant dates from the time of Mary and Philip, 1554.

444. You mean the grant to your family?—Yes; giving us the same rights and privileges as those that were held by the Crown, or as anybody had held before without reservation.

445. That was the grant of Mary and Philip?—Yes. Then 150 acres in West Ham and 70 acres in Chingford, over which the Crown rights extended, have been inclosed by ourselves, or by homage of the lord, without the intervention of anybody, it being merely a question of money between the lord of the manor and the Crown in that case.

446. Mr. *Attorney General.*] The lord of the manor paying for the Crown's rights, whatever it might be thought they were worth, and keeping the fences at a certain height?—Yes.

447. *Chairman.*] That was the limitation, was it?—I think so; keeping the fences not higher than four feet.

448. Until you purchased the rights?—No; it appears they always keep up that limitation.

449. Not since you purchased the forest rights of the Crown?—Yes, I think so.

450. But after you purchased the forest rights, had you not the right to fence the land against the deer?—No, I think not.

451. And you never did so?—We never did so over all the land up to Mardyke.

452. Lord *Lovaine.*] I do not think I clearly understood what it was you purchased in the shape of rights?—I do not know what it was they sold.

453. Do you not know what you bought?—Not at all; I bought to save myself the expense of trying the thing, and I paid the sum of 1,200*l.*

454. You did that to avoid a law-suit?—Yes.

455. When was that?—Three or four years ago.

456. Mr. *Peacocke.*] You purchased in 1859, did you not?—Yes.

457. Mr. *Attorney General.*] Did not you take a deed or conveyance?—Yes; but it said nothing.

458. Are we to understand you to inform the Committee that your conveyance did not describe some rights of the Crown as being surrendered?—Nothing whatever except such rights as the Crown might have.

459. Not even expressing forest rights?—It did not say anything,

460. Lord *Lovaine.*] Then you do not know really that you got any substantial advantage in exchange for your 1,200*l.*?—Yes; they could not bring an action against me.

461. Mr. *Peacocke.*] Since 1859, you still consider yourself bound to keep your fences limited to a certain height?—We never kept that rule; nobody has ever kept it from time immemorial.

462. Even where the forestal rights are not sold, people are not in the habit of keeping the fences under four feet in height?—No; there are houses built over the property at West Ham.

463. But even where the forestal rights are not sold, they do not keep to that rule?—No; I take it that the forestal rights are not sold in a great many of those old inclosures.

464. Will you be so good as to cast your eye over the spaces marked yellow on this map (*a Map being handed to the Witness*)?—Yes.

465. Do you know whether in any of those spaces

paces they are in the habit of having the fences above four feet high?—Yes.

466. And the Crown takes no steps to abate hem?—None, nor ever did.

467. Mr. *Watlington.*] The spaces which are narked yellow on the map are not inclosures, re they?—No.

468. Then how can there be fences there?—f there were no inclosed ground they would not ut the fences, of course.

469. Mr. *Kinnaird.*] Had you fenced in this roperty before you purchased it?—I have not enced it; I have only made a small inclosure; ut when an inclosure is wanted a homage court s called, notice is given, and the court is held, nd the grants are made and entered in the books s they have been from Henry the Fourth's time.

470. Is that an open court?—Yes.

471. Do the commoners attend?—The com-ioners have no rights.

472. Who is it that have the rights?—The opyholders.

473. Do the copyholders produce their books?—Yes; and all the presentments of the horses iat have been turned out, and instructions given o impound donkeys and pigs, or whatever may ot be forest animals.

474. *Chairman.*] Has any supervision been xercised over the parties from London who ake use of the forest?—No, we have never one so, for it is just like a fair on a Sunday, with nock-em-downs, and music, and donkey drivers.

475. And no steps have been taken to prevent iat?—I am not aware that there have; I think ney have impounded a few donkeys, but the eople come over from Kent in great numbers; ipsies to tell fortunes, and so on.

476. Mr. *Watlington.*] But I suppose they enjoy iemselves very much?—Yes, no doubt.

477. Do you think it is desirable to exclude iem altogether from the forest?—No; I approve f their having their recreation, and I want to ave a portion round Queen Elizabeth's Lodge or that purpose.

478. You think it is desirable to concentrate ll that?—Yes; and there are certain places here they always go to. For instance, there is ing's Oak, from which there is a very fine view. hey come down there and dine under the eeches, and then they dance and ride on donkeys.

479. Mr. *Peacocke.*] Whereabouts is King's ak?—High Beech is there (*pointing it out on e map*), and King's Oak is not far from it.

480. *Chairman.*] Are there any places of re-rt for those holiday makers within your own anor?—Yes; Queen Elizabeth's Lodge is one those places.

481. Is Queen Elizabeth's Lodge a house or uilding of any kind?—It is a forest lodge, and ne Crown has a forest right of having a keeper ere.

482. Lord *Lovaine.*] And you do not inter-re with these people?—No; I am better off ian my neighbours in that respect, because there s no railroad to my place. At Loughton, the ailroad brings the people down in large quan-ties, and they are greatly objected to.

483. Mr. *Kinnaird.*] Are they enclosing at oughton?—I think so.

484. *Chairman.*] Have you enclosed largely?—Only for building purposes.

485. Did you sell the land?—I have sold it and nclosed it myself. I think of building round the ommon, keeping the front of Queen Elizabeth's odge open, and building round the outskirts.

486. It is your intention to keep that open for the public, is it?—Yes; I should always like to keep it open for the public; I made a road for them.

487. You do not forbid them coming there?—Oh, dear no; I hear they have done so at Copt-hall, but nobody else has done it, I think.

488. Is their coming there any source of profit to you as the lord of the manor?—None whatever.

489. You take nothing from them?—I think they pay nothing to anybody, neither do I think they spend any money. They bring their provi-tions with them, and dine on the green; and then, as I have stated, they have their dances and their donkey rides.

490. Mr. *Peacocke.*] You say that all the pro-prietors, except at Copthall, do not object to these people coming down?—I think at Copthall they claim the right of turning the people off, but everywhere else they have the free scope of the Forest.

491. Lord *Lovaine.*] Did you ever hear any objection on the part of the copyholders to these enclosures?—No; I think they are rather in favour of it.

492. Mr. *Watlington.*] I suppose you do not admit the right of the public to come there; they are only there by permission, I suppose?—It is open land.

493. But you do not, as lord of the manor, admit their right to prevent your enclosing the land?—No; we could inclose by means of our court.

494. From your knowledge of the forest are you able to state that there is a much greater ex-tent of open land than would be required for the purposes of recreation?—Yes; they require very little space.

495. Lord *Lovaine.*] You could, without diffi-culty, enclose your land, and build upon the ground which you are now going to leave open?—I believe that, by an act of Queen Elizabeth's time, you could inclose so long as you leave enough land for those who have rights there.

496. Mr. *Attorney General.*] Rights of common, you mean?—Yes; that is to say, the rights of the copyholders.

497. The lord of the manor may appropriate to himself any part of the manor so long as he leaves sufficient land unappropriated for those persons, whoever they may be, who have rights of common?—Yes.

498. And those rights are acknowledged in your manor as existing in the copyholders only?—Yes. When they went to Chelmsford they took down a great many commoners; but the court dismissed all but the copyholders.

499. The court you have been speaking of is a homage court?—Yes.

500. The rolls or records being in fact the rolls of a copyholder's court?—Yes; by which we have enclosed, I suppose, from Mardyke originally.

501. The tenants holding by court roll?—Yes.

502. You admit the tenants into that court, their names being entered as usual in the books of the manor?—Yes.

503. *Chairman.*] With respect to the enclosure of this green round Queen Elizabeth's Lodge, do you consider that you have a right to enclose the whole of the land?—With the consent of the copy-holders.

504. What number of copyholders have you?—I have about 250 acres of copyholders, and about 1,814 acres of freeholders, and 150 or 160 acres of forest, the whole manor containing about 2,300 acres.

505. Are there some roads going through the manor?—No.

506. But you have made a road, you say?—Yes.

507. Could you enclose that road, if you pleased?—I made it partly for frontages for building houses.

508. There is a road at High Beech, is there not?—The judge has decided that there can be no road until it has been dedicated to the public.

509. What constitutes "dedicated to the public?"—I suppose setting out a road, and having it open for 12 months.

510. And where there has been a long-subsisting right of way and a cart road, you have no power to enclose, have you?—I should have thought that it was a road, but the judge has decided that it is not; and it has been decided again at Tunbridge Wells, that the public going over a piece of common land did not constitute dedication to the public, so as to make a road.

511. *Chairman.*] But in your own case, you have made the road yourself, and dedicated it to the public?—Yes, I think it has been open 12 months; I made it for the purpose of putting houses at the side of it.

512. Are there gates across it?—No.

513. How many acres of land do you propose to allot on that green?—I shall never do it in my lifetime, I dare say, but there are altogether 125 acres, I suppose.

514. They would not require all that to be allotted?—No; my object would be to set out so much for the public use, and build at the outskirts.

515. Do you consider that those parties coming down at all hours, as they do, would be a source of annoyance to the dwellers in the houses you might build?—Not more than they are now.

516. Are the people complained of now?—They are.

517. Does that deteriorate the value of the houses?—They are only small houses.

518. Dwelt in by people who care very little about it?—Just so.

519. But if you got a better class of tenants into your houses, I suppose they would be annoyed?—I suppose they would not like it.

520. Mr. *Peacocke.*] Do you gentlemen, who are the lords of the manor, acknowledge any forestal rights on the part of the Crown?—We take what the Crown gives us, and they give us everything. I suppose they have rights, because they always take money for enclosures.

521. But are those rights generally acknowledged?—Everybody says they have no rights.

522. Do the lords of the manor claim the right to shoot?—That is mentioned in the grant, that the Crown gave up that claim. I mean the original grant of Mary and Philip.

523. Mr. *Kinnaird.*] Then the Crown could not sell you that?—No.

524. And yet they call upon you to make a payment. Is that so?—In that case of Hallett, the question was tried, and the Crown said, if you will give us a verdict we will give you 100 *l.*, but that was not a fair verdict.

525. Mr. *Calthorpe.*] With respect to the trees; underwood and herbage are the rights mentioned in the grant?—All the rights, whatever they may be, are mentioned in the original grant of Mary and Philip.

526. Mr. *Peacocke.*] Are you speaking with respect to yourself individually, or the lords of the manor generally?—I think the grants are pretty much alike; some of them may differ a little which were obtained from monasteries.

527. It is under those grants that the lords claim, and not as lords of the manor?—Yes.

528. The right of the Crown to grant the right to shoot over those lands where they never sold their forest rights is disputed, is it not?—It has never been tried. They can get it by custom, I suppose, but the rights of game generally were included in the grant.

529. In your individual instance?—Yes; and I think they all run very much in the same way.

530. Mr. *Attorney General.*] Where you have enclosed as lord of the manor upon presentment, have you not paid to the Crown, either rightly or wrongly, in respect of forest rights?—I paid to get rid of the Crown.

531. The payments were required, and they were required in respect of forest rights?—Yes.

532. And you submitted to those payments?—I paid them.

533. And thereby you obtained an entire exemption from any liability to an action on the part of the Crown?—Yes.

534. You were willing to make the payment for that purpose?—It was the cheapest way of doing it.

535. Mr. *Torrens.*] Are the words "forest rights" mentioned in your deed?—Whatever rights the Crown had were given up, but nothing was particularised.

536. You have not got one of the deeds with you, have you?—No.

537. *Chairman* (*to Mr. Gardiner*).] Are you aware what the terms of the conveyances were?—"All the forestal estate and interest of the Queen's Most Excellent Majesty, in and over all that piece of land coloured so and so in the margin of this deed."

538. Mr. *Peacocke* (to the *Witness*).] Can you tell whether any encroachments have been going on round you lately?—Yes; for several years.

539. And no steps have been taken to abate them, have they?—They have always been at law about encroachments. Lord Mornington has always been at law.

540. As lord of the manor?—Yes.

541. How long is it since the verderer's court was destroyed?—The verderer's court did not exist in my recollection.

542. Have there not been great complaints everywhere about encroachments very lately?—Those persons that have been damaged have made complaints.

543. But the encroachments have been considerable all over the forest, have they not?—As long as I recollect, they have been enclosing.

544. But I say encroaching?—Enclosing is encroaching. We never allow anybody to enclose, unless it has passed through the court, or without the sanction of the lord of the manor.

545. But have there not been cases of cribbing from the common, and so on?—No.

546. You take good care of that yourselves?—Yes.

547. Mr. *G. Hardy.*] You do that yourself, and do not require the Crown to interfere?—Yes, we do it for our own sake.

548. Mr. *Watlington.*] Do you know the Springe and Dowell case, to which reference has been made in this Committee?—I read it in the newspapers, and I read the same thing over again at Tunbridge Wells, the question being, whether the public going over a piece of land made a public path, and it was decided that that was not the case.

Martis, 5° die Maii, 1863.

MEMBERS PRESENT:

Mr. Bruce.
Mr. Butler.
Mr. Calthorpe.
Mr. Cox.
Viscount Enfield.
Mr. Attorney General.
Mr. Gathorne Hardy.
Mr. Kinnaird.
Lord Lovaine.
Mr. Macdonogh.
Mr. Peacocke.
Mr. Ker-Seymer.
Mr. Torrens.
Sir John Trollope.
Mr. Watlington.

THE RIGHT HON. SIR JOHN TROLLOPE, BART., IN THE CHAIR.

The Honourable JAMES KENNETH HOWARD, Esq., re-called; and further Examined.

Hon. *J. K. Howard*, Esq.

5 May 1863.

549. *Chairman.*] ARE there some points of the evidence given by you in the previous sitting of this Committee that you wish to correct or explain, more especially with regard to the rights of the Crown over that portion of the forest called High Beech Green?—I was misled, on looking to the Ordnance map, with regard to the actual position of what I thought was High Beech Green, but which was more properly called High Beech Hill. The Crown's rights have not been sold over that portion. High Beech Hill is in the manor of Sir Charles Wake, who contests the Crown's right, and has not purchased them.

550. Is High Beech Hill distinct from the Green?—Yes. (*The Witness explained the difference between the two places, High Beech Hill and High Beech Green, to the Committee on the map.*)

551. Mr. *Cox.*] The Committee clearly understand that the Crown's rights have not been sold over High Beech Hill?—Yes.

552. *Chairman.*] That place which you have shown to the Committee on the map is a place of resort by pleasure parties from the metropolis, is it not?—I believe so.

553. Within whose manor is it?—Within Sir Charles Wake's manor.

554. Do you know the name of the manor?—Waltham Holy Cross manor.

555. I understood you to say, that Sir Charles Wake disputes the rights of the Crown to sell its rights, and has not purchased them in consequence?—Sir Charles Wake, I believe, denies the rights of the Crown altogether.

556. I think you were asked a question at the last sitting of the Committee relative to the amount of poundage received by the Crown surveyor on sales of Crown rights; are you now prepared to state exactly what that poundage is?—Yes. I think the Honourable Member for Finsbury asked me if the surveyor did not receive 10 per cent. as commission on those sales. I did not at the time recollect the exact amount, but I now find it is 2 ½ per cent. which the surveyor receives on all sales, or, rather, all results. If there are no sales, there is no per-centage. The surveyor would tell you, I believe, that it has not been remunerative.

557. The surveyor does not consider himself well remunerated, you think?—No, it does not pay him.

558. That payment only takes place when the sales are actually effected, does it?—When the sales are actually effected.

559. Is there any other point on which you wish to explain your evidence of the former day?—I think I had better show you on the large plan the difference between High Beech Hill and High Beech Green. (*The Witness explained the same on the large map to the Committee, showing the points over which the Crown's rights have been sold.*)

560. Is there any other point which you wish to explain?—I think the Honourable Member for Maldon asked me if circulars were not issued to all the lords of manors and encroachers. Circulars were issued to every one of the lords of the manors, and to every one of the encroachers.

561. By whom was that done, and by whose authority?—By the Office of Woods and Forests, stating that the Crown was prepared to sell its forestal rights over the manors and over the encroachments, and that we wished to be informed if they would purchase them, and if so, that they would put themselves in communication with Mr. Driver, who was appointed by the Woods and Forests' Office to carry out those sales.

562. What was the date of that notice, have you a copy of it?—Those notices were issued in September 1857, but they were notices which had regard to the northern portion, which had been surveyed subsequently to the southern portion. Mr. Gore had issued notices with regard to the southern portion before my appointment to the office.

563. What do you call the northern portion, and what do you call the southern portion?—Sir Charles Wake's is the northern portion.

564. But both relate to the present unenclosed forest, do they not?—Yes.

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565. Have you had any answer generally from the owners of manorial rights, and other property, in answer to those notices?—Many of them purchased.

566. In consequence of those notices?—In consequence of those notices.

567. The great bulk of the purchases have been made and the sales completed since your appointment, I believe?—Sales have been completed to the extent of about 16,000*l.* since my appointment; before my appointment they had realised about 2,000*l.*

568. The great bulk of the sales has taken place within the last eight years?—Yes, within the last eight years.

569. Mr. *Butler.*] Will you state to the Committee in what manner Sir Charles Wake has contested the rights of the Crown?—He claims to have a grant, I believe, but I am not able to give you any precise information about that. I have never seen the grant.

570. Was there a special application made to him to purchase?—Notice was sent to him equally with the others.

571. Mr. *Torrens.*] What was the date of the notices issued during Mr. Gore's time, with respect to the southern portion of the forest?—I have left them behind me at the office, but I think it was in 1855.

572. Can you put in one of those notices?—I have got one of my own here.

573. On a subsequent occasion, will you put in one of your own, and one of Mr. Gore's?—Yes, I will send it down before the Committee rises.

574. Mr. *Butler.*] Sir Charles Wake, you say, contests the right of the Crown under an old charter; do you know the date of that old charter, or where we can find it?—No.

575. Have you seen a copy of it?—No.

576. Mr. *Watlington.*] In 1857 you not only offered the sale of those rights, but you also threatened legal proceedings, did you not, unless the rights were bought over those encroachments?—Yes, legal proceedings were threatened.

577. You said that unless the parties offered a price for the rights of the Crown, legal proceedings would be taken to compel them to buy them in respect of their encroachments?—Yes.

578. How many of those encroachers refuse to buy?—I cannot state off-hand without going through the whole list.

579. But the refusals to pay under those threats were numerous, were they not?—At first they were; but they came in afterwards, though with some little difficulty.

580. Mr. *Cox.*] Were any proceedings ever taken at all against those who had made encroachments on the forest?—Legal proceedings were taken in the case of the Attorney General *v.* Hallett.

581. Were any proceedings other than legal proceedings ever taken?—We issued notices to the persons in possession.

582. Mr. *Attorney General.*] All that you know about the alleged foundation of Sir Charles Wake's claim is, that it is so put forward in his interest?—Yes; it is only by hearsay that I know of it.

583. No deed or grant has ever been produced or exhibited?—I have never seen any.

584. Nor, to your knowledge, has any been produced at the Woods and Forests' Office?—No.

585. Mr. *Butler.*] That is not with regard to other manors, is it; that applies only and specifically to Sir Charles Wake's manor?—Specifically to Sir Charles Wake's manor.

586. Mr. *Attorney General.*] Do you know how long ago Sir Charles Wake's objection was first brought to your knowledge?—I have been aware of it these four or five years.

587. Mr. *Bruce.*] In your last evidence before this Committee you stated, I think, that the opinion of the law officers of the Crown was given in 1855?—The opinion of the present Lord Chief Justice of the Court of Queen's Bench was given in 1853.

588. Mr. *Cox.*] Can you state whether the Crown have still the rights over Woodford and Wanstead Flats?—They are not sold over Wanstead Flats; there is a small portion in Woodford Manor still remaining unsold.

589. Mr. *Attorney General.*] That is to say, over which the forestal rights of the Crown remain unsold?—Yes.

590. And that is so with regard to Wanstead Flats?—The forestal rights of the Crown have not been purchased over Wanstead Flats.

591. Not at all?—Not at all.

592. Mr. *Bruce.*] Can we see the opinion of the law officers of the Crown?—It is an opinion for the guidance of my office.

593. Mr. *Attorney General.*] That opinion has not been printed for the use of Parliament, or been made public in any way?—No.

594. Mr. *Peacocke.*] You stated on the last meeting of the Committee, in answer to Question 23, that there are two keepers kept, in order that they may report upon any encroachments that are made in the forest; are you still in the habit of receiving reports to that effect?—On Saturday last I received notices of four encroachments.

595. Generally I may ask whether of late years you have been continually in the habit of receiving notices of encroachments from the keepers of the forest?—Yes.

596. Do you take steps to abate those encroachments?—No, I do not take proceedings to abate the encroachments; the taking of such proceedings would rest with the Attorney General. I take steps to try and get the forestal rights of the Crown sold over the encroachments, as advised by the law officers.

597. Mr. *Macdonogh.*] Will you be kind enough to look at that (*handing a paper to the Witness*), and tell me if that is one of the notifications which proceeded from your office?—It is.

598. That is the form of the general circular or notice that you send round when you endeavour to have the forestal rights of the Crown purchased up, is it not?—This was a special letter on a particular case; I can hardly call it a circular.

599. But that is a document from your office?—Yes.

600. You say that you have frequently received reports of what I shall call minor encroachments from time to time?—Yes.

601. And you did not then proceed to prevent or abate those encroachments?—No, for the reasons already mentioned.

602. But assuming that the parties did enclose, then you called upon them to purchase the forestal rights of the Crown over the same place?—Yes.

603. Did it never occur to you that calling upon persons who had made enclosures and encroachments to purchase up the forestal rights of the Crown over the same place, affords a sanction

to

to the enclosure?—No, I did not look at it in that light; if any other persons than the Crown had rights, they were not affected by the sales of the interest of the Crown.

604. Viscount *Enfield.*] Is there any case in your recollection of anybody who has encroached, and who has then been called upon to purchase the forestal rights of the Crown, and has refused, and yet has enclosed on the original encroachment?—There are still cases of that kind; those plots marked green on the Ordnance map are encroachments over which the encroachers refuse to purchase the forestal rights.

605. What will probably be the future of those encroachers; will they remain in possession, or will legal steps be taken if they refuse to purchase the forestal rights of the Crown?—If no legal proceedings are taken they will probably remain in the possession of the encroachments. The expense of legal proceedings may perhaps be so great that the law officers would not be justified in taking them.

606. Are those encroachments of long date where they have not purchased the forestal rights of the Crown?—Not of very long date.

607. Practically the Crown has scarcely any remedy except in resorting to expensive litigation, if the present encroachers refuse to purchase the forestal rights?—None that I see.

608. Mr. *Watlington.*] And the expense is the only reason that has prevented you carrying out those threats?—Certainly.

609. Mr. *Attorney General.*] Up to the present time, or nearly so, from time to time, although many persons have refused to buy out the forestal rights of the Crown many have purchased them?—Yes.

610. You told the Committee the other day that the Crown interested itself only with regard to the forestal rights, and that the disposal of them one way or the other left unaffected all other rights, if there were any?—Totally unaffected.

611. That did not affect the lords of the manors or the persons claiming common?—It did not affect the commoners in the slightest degree, but it released the lords of the manors from burdensome rights.

612. Mr. *Bruce.*] With regard to the opinion of the law officers of the Crown, was that opinion with respect to a special case, or was it an opinion taken generally?—That opinion was taken with regard to seven or eight different cases of encroachments, which were certified to the Attorney General according to the Act of 10 Geo. 4.

613. Mr. *Attorney General.*] That would appear by the case itself, would it not?—Yes.

614. That is in your office; it would be a paper in your department?—It is.

615. Mr. *G. Hardy*] I understood you to say on your last examination, that you were responsible to the Treasury, and acted under their directions?—Yes, I act under their directions.

616. You are responsible to them for what you do?—Yes.

617. You are, in fact, if I may say so without any disrespect, the servant of the Treasury in those matters?—Yes.

618. Mr. *Cox.*] Was it by the direction of the Treasury that you submitted that case to the law officers of the Crown, and obtained an opinion on it?—It was submitted before I was appointed a Commissioner.

619. Mr. *Attorney General.*] You do not know of your own knowledge, anything about the submitting of the case?—No, it was before my time.

620. *Chairman.*] Is there any other point in your previous evidence that you wish to refer to?—I think not.

621. Viscount *Enfield.*] The Treasury Warrant which you put in at the last meeting of the Committee is dated January 1855; was there any other one, or is that the first, authorising the sale of the forestal rights of the Crown?—That is the first I am acquainted with.

622. Mr. *Attorney General.*] Does it depend on you, in any way, whether proceedings shall or shall not be taken with respect to encroachments?—No, I cannot take legal proceedings. If the law officers of the Crown advise that legal proceedings should be taken, such proceedings are taken by and in the name of the Attorney General.

623. Mr. *G. Hardy.*] And you would not take legal proceedings without communication with the Treasury, would you?—Certainly not, having regard to what has taken place.

624. Mr. *Cox.*] You said that your office had received notices of encroachments from the keepers, but that you had taken no steps to abate them. Have you made any communication to the Treasury with respect to those encroachments?—No.

625. Have you made any inquiry of the law officers of the Crown with respect to whether proceedings should or should not be taken on those cases?—There is a case which is pending, and which has been submitted to the law officers of the Crown, upon certain encroachments in Epping Forest.

626. When was that?—It was a short time ago.

627. Mr. *Attorney General.*] You obtained no opinion upon that?—No.

628. Mr. *Cox.*] Has the encroachment been removed?—No, it still exists.

629. *Chairman.*] Do you notice those encroachments in your annual report?—No.

630. Mr. *Torrens.*] You allow them to remain?—I could not prevent them.

631. Mr. *Macdonogh.*] Are you aware that there is any other mode of proceeding except by information of intrusion?—I am not aware of any other mode of proceeding, except by information by the Attorney General.

632. You are aware that the 10 Geo. 4 is the guiding statute?—Yes.

633. Are you aware that by the provisions of that statute all those unlawful encroachments are to be inquired into by the court of verderers and by them suppressed; and in case they were unequal to the task, that they were to certify to the Attorney General, who was then to exercise his discretion with regard to the information of intrusion?—Yes, I am aware of that.

634. Did you ever take any steps to call into operation this court of the verderers?—That is in no way a court under the authority of the Crown. The verderers' court is a court totally independent of the Crown. I have nothing to say to the constitution of the verderers' court, or to the manner in which they are to proceed.

635. But, at the same time, do you not know that it is the immediate duty of the Crown to compel all inferior tribunals to do their duty?—I was not aware that it was my duty to call the verderers' court into existence, or to make them perform their duty.

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636. How many years have you been in office?—For eight years.

637. And during the whole of that period have not those enclosures been going on?—Certainly.

638. And during those eight years you knew that there was an officer in existence called the verderer of the forest?—Yes.

639. Did you ever communicate with that officer in relation to these enclosures?—I am not aware that I did.

640. Did you ever communicate to the Attorney General during those eight years, on the part of the Crown, that those enclosures were going on?—Yes, I have already stated that there was a case pending.

641. But that is a recent case on which no opinion has been gotten. When was that case laid before the Attorney General?—All those encroachments were similar encroachments to those that were submitted to the law officers of the Crown in 1853. It seemed to me useless to submit another case, having already the Attorney General's opinion for my guidance.

642. Mr. *Bruce.*] Has the verderer any duty to perform in relation to the Crown?—No, not that I know of.

643. Has it ever been the practice on the part of the Crown to call upon the verderer to interfere for the preservation of the rights of the Crown?—Not that I know of.

644. Is he not an officer rather to protect the freeholders against the Crown and the lord of the manor?—He is.

645. Was there anything peculiar in those encroachments that arose from time to time, so as to make it necessary that you should apply to the law officers of the Crown with respect to taking legal proceedings upon the subject?—Nothing whatever.

646. You considered it rather a matter of discretion, vested in yourselves, than a legal question?—Yes.

647. Mr. *Cox.*] You considered it entirely as a matter of course that anybody who chose might make any encroachments they pleased?—They certainly did enclose.

648. Mr. *Attorney General.*] And no legal proceedings were commenced, with the exception of those you have named, by the Attorney General?—No.

649. And no information was laid at his suit?—No.

650. Mr. *Kinnaird.*] I think, in your evidence the other day before this Committee, you stated that you considered it to be your duty to get out of the property as much money and interest as could be managed, for the good of the tax-payers of the country?—Yes, certainly.

651. Is that your notion of the management of all public property?—Of the Crown property, the property under my charge, the land revenues under the Commissioners of Woods and Forests.

652. You do not think, then, that you held that property, in a certain sense, for the general good, but in order to get as much money as possible out of it, irrespective of the convenience or comfort of the public?—Yes, certainly, for the benefit of the public of the whole United Kingdom.

653. Is that, speaking generally, the notion of the management in your department?—The Crown property is managed under the law for the benefit of the Crown and the whole people of Great Britain, in relief of the taxation. We have no public to consider but the whole tax-paying British public, for whose benefit I was about to obtain this 9,000*l.* or 10,000*l.* which are still due for those forestal rights of the Crown.

654. Have you no larger view than that of getting as much revenue as you can, totally irrespective of the convenience, with regard to their recreation, of the general public?—I am not able by law to take a larger view. My view includes the interest of the public of the whole kingdom.

655. You consider yourself restricted by law to that view?—Yes.

656. The property is managed, not with any view to the good of the inhabitants of a large city in the neighbourhood, but in order to get as much revenue out of it as you can?—The property is managed for the purposes which I have stated.

657. And that is the general tone of the administration of your department, is it?—I do not see how it can be otherwise.

658. Mr. *Torrens.*] You say that 9,000*l.* or 10,000*l.* are still due for those forestal rights of the Crown?—Yes, 9,000*l.* or 10,000*l.* are still due.

659. Is that for the purchase of the rights which are referred to in the return laid before the House of Commons?—For the purchase of the rights.

660. For the purchase of the rights described in the return?—Yes, the rights described in the return.

661. Mr. *Cox.*] When you say "due," do you refer to the unsold rights?—Yes, the unsold rights.

662. The money cannot be called "due" if they have not been sold, can it?—I consider that the rights exist, and they have been valued, but the value has not yet been obtained for them.

663. Mr. *Attorney General.*] Have contracts been entered into for their purchase; is that what you mean by using the word "due"?—There have been no actual legal contracts.

664. But has there been any arrangement of any kind?—One lord of a very large manor was about to enter into an arrangement for the purchase of those forestal rights when the Resolution of the House of Commons was passed.

665. He was negotiating?—He was negotiating.

666. If the Resolution of the House of Commons had not been passed, would those negotiations have been completed and ended in a sale?—I have no doubt of it.

667. And is that what you meant by calling the money "due"?—Yes.

668. Mr. *Cox.*] Would that one case have amounted to 8,000*l.*?—No.

669. *Chairman.*] But would it not have formed a very large portion of the money value of the remainder?—It would.

670. Mr. *Kinnaird.*] Have you any plans ready to submit to the Committee, showing to us what portion precisely you will enclose or propose to reserve for the recreation or the benefit of the public?—The land is not the Crown's, and I cannot enclose or reserve any portion for the inhabitants of any particular locality.

671. It is not in contemplation in your office?—No.

672. Mr. *Bruce.*] The Crown was not the agent for the land?—I cannot make plans or devise schemes for the appropriation of other people's property.

673. Mr. *Kinnaird.*] I am not asking you whether you can make plans of other people's property,

perty, but are you making any arrangement for the end which I have referred to?—No; for the reasons I have stated.

674. Would it be utterly impossible to negotiate with the neighbouring parties if you surrendered those rights; do you not think they would be ready to set aside some extensive portions of the land for the recreation or benefit of the people?—I cannot answer that question.

675. Has it never entered into the plans of the Department in parting with certain forestal rights that there should be, in consideration of parting with them, something reserved for the benefit of the public?—Certainly not, for the inhabitants of any locality; the public now get the whole income from the purchase money.

676. You would consider that totally apart from the duties of your office?—Totally.

677. What is the Act of Parliament that precludes you from taking that view?—The Act of 10 George 4.

678. Mr. *Bruce.*] But under that Act you might take payment in land instead of money, might you not?—Certainly.

679. To that extent some arrangement, though not of a very extensive nature, might have been made for the acquisition of land to be devoted instead of money to public purposes?—If land had been allotted to the Crown in Epping in lieu of forestal rights, the land must have been sold or let at its full value whoever purchased it, whether it were for a private individual or for the public.

680. It would have been the property of the Crown, and the Crown would have asked a price for it, just like a private proprietor?—Yes.

681. Mr. *Cox.*] You told the Committee that the Resolution of the House of Commons stopped some negotiations for the sale of the forestal rights of the Crown which were going on at the time; have you received, since that Motion, any application for the purchase of rights?—None.

682. Mr. *Butler.*] If the sale of the Crown's rights over Sir Charles Wake's manor be withheld, the public will, of course, continue their right of recreation over the surface of that particular manor, I suppose?—That is a question for the lords of the manors to decide. I cannot say what rights lords of manors may have over their manors, or what steps they might take to prevent anybody from encroaching.

683. That is a part of the forest over which the public claim to exercise recreative rights, is it not?—I understand that it is so.

684. Mr. *Kinnaird.*] You do not think that it is part of your duty to protect those recreative rights, as they have been termed?—No.

685. Mr. *Attorney General.*] The phrase "recreative rights" has been put to you. Will you just explain to the Committee what you mean by "recreative rights"?—I did not use the term.

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686. Are you aware of any legal rights such as have been described by the expression "recreative rights"?—I am not aware of any legal "recreative rights" which any man has over any other man's property.

687. Are you aware that to certain parts of the forest people have resorted in large numbers?—Numbers of persons.

688. Do you know that yourself?—I know it by hearsay only.

689. Personally you know nothing about them?—No.

690. Mr. *Butler.*] Are you aware of the existence of a charter, dated in or about the reign of Henry III., having reference to the use by the citizens of London of portions of these forests?—I heard yesterday, for the first time, that there is an ancient charter granted to the Corporation of London (I was not told in what year or in whose reign it was), granting certain rights over Enfield Chase.

691. You have not seen it?—No.

692. *Chairman.*] Does that charter relate to this forest?—I was told that it related only to Enfield Chase.

693. Mr. *Attorney General.*] But that was merely a communication made to you?—Yes.

694. Personally, or in your office, you have no knowledge of any such charter?—None whatever.

695. Mr. *Kinnaird.*] Is there not a collection in your department of old records, charters, and various documents connected with the Crown rights?—They are kept at the Record Office, which is a totally distinct department from that of the Office of the Woods and Forests.

696. But is not your department in the habit of referring to them, or in any way making use of them?—Certainly we refer to the old charters when we want to do so.

697. Could you not ascertain whether such a charter exists at the Record Office?—Yes.

698. And you could produce it if it did exist?—It could be produced.

699. Mr. *Hardy.*] But would you be likely to find that charter of the City of London in the Record Office?—If such charter existed it ought to have been enrolled in some office of record,—but in what office I do not know.

700. Mr. *Cox.*] Do you object to state from whom you received that information about this charter?—From one of the clerks in my office.

701. Have you any objection to state what is the name of that clerk?—It was Mr. Rotton.

Lieutenant Colonel GEORGE PALMER, called in; and Examined.

702. *Chairman.*] YOU reside in Essex, in the neighbourhood of the Forest of Waltham, do you not?—Yes, at Nazing Park.

703. Are you a verderer of the Forest?—Yes.

704. When were you elected to that office?—On the 27th January 1842; my ancestor filled the same office in the reign of His Majesty Charles the First.

705. Was that the last election?—Yes.

706. Are you the survivor of that ancient office?—Yes.

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707. By whom were you elected?—By the freeholders of the whole county.

708. Since you have been in office have any verderers' courts been held?—Yes; a great many.

709. When was the last court held; have you the date of it?—I think it was in 1854; we held courts until the Commissioners of Woods and Forests and the Attorney General refused to give us the assistance and support which we had a right under the Act of Parliament to require and expect.

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710. What was the nature of the support which you required?—By the Act of Parliament, 10 Geo. 4, c. 100, if any party against whom a complaint is made for encroachment denies that it is within the boundaries of the forest, the verderers are bound instead of proceeding to judgment to refer that case to the Attorney General. That we did in a great many instances; and upon one occasion I believe they proceeded to try the case, and the Crown got a judgment after a very long trial. Unfortunately, the Attorney General had a very large brief somewhere in the country for the following day, and he compromised the case with the party for a verdict for 100 *l.*

711. Do you remember the name of the case?—I think it is Hallett's case.

712. Did the Crown get a verdict, or do you mean to state that the case was compromised by the Attorney General?—It was partly compromised; the parties agreed to a verdict.

713. In whose favour was the verdict recorded by the court?—I think the verdict was recorded in favour of the Crown.

714. And that case was tried, I suppose, at a very great cost?—At a considerable cost.

715. At a considerable cost to both parties?—I am not aware; I suppose it must have been at a considerable cost to both parties.

716. Was the matter in dispute of much value or consequence?—The point in dispute was not of very great value, but it referred to property of very great value and to a very great principle.

717. The results of other contests hung upon that decision?—Yes.

718. Now will you kindly state to this Committee what the powers of the verderers' court are?—The best thing that I can do is to read you the oath we take. We are elected in pursuance of a writ issued by the Lord Chancellor to the high sheriff of the county. He makes proclamation of a vacancy having occurred, and names a time and place for the election; he makes that proclamation in every market town throughout the county, and after the giving of a certain notice the election takes place at the time, spot, and day he fixes.

719. Mr. *Kinnaird.*] Is the election costly?—That depends on the amount of the opposition; I was not opposed, but had to pay the fees on the issue of the writ, &c.

720. Who pays the cost?—The verderer pays the cost. In the case of Colonel Burgoyne and Mr. Bosanquet, they kept the poll open for 14 days, and brought people from all parts of the county at a cost to Mr. Bosanquet of 7,000 *l.* and to Colonel Burgoyne of 10,000 *l.*

721. *Chairman.*] What was the result of that election?—Colonel Burgoyne was elected.

722. What were the perquisites of that office, which made it so desirable to be elected?—Two bucks and a doe annually. I believe it was the point of honour which caused the contest.

723. We are informed that the bucks and does have disappeared?—No, not altogether.

724. Do the verderers get any of them now?—Sometimes they do, but not very often.

725. Since the deer have disappeared, the desire for office has disappeared also, has it not?—No, I think not. I think the office has not been filled up on account of the expense which gentlemen thought they might be put to. Mr. Conyers endeavoured to induce people not to stand. The cost of his election was 500 *l.* or 600 *l.* Mr. Maitland's cost 500 *l.* or 600 *l.*; and he said, "It is of no use, when you are not supported by the Commissioners of Woods and Forests and the Attorney General, all of whom are bound to support the verderer." From 1841 to 1855 we held repeated Courts, and they were held from time to time until we got a considerable number of presentments, which were made and certified to the Attorney General, and on which no action was taken. If the Committee will allow me, I will now read the oath I took; it is as follows: "I will truly serve our Sovereign Lady the Queen in the office of verderer in the Forest of Waltham. I will, to the utmost of my power and knowledge, do for the profit of the Queen, as far as it doth appertain to my duty. I will preserve and maintain the ancient rights and franchises of Her Crown. I will not conceal from Her Majesty any rights or privileges, or any offence, either in vert or venison, or any other thing. I will not withdraw or abridge any default, but will endeavour myself to manifest and redress the same, and if I cannot do it of myself, I will give knowledge thereof unto the Queen, or unto Her justice of the forests. I will deal indifferently with all the Queen's liege people. I will execute the laws of the forest, and do equal justice, as well unto the poor as unto the rich, in that which appertaineth to mine office. I will not oppress any person under colour thereof, for any reward, favour, or malice. All these things I will keep to the utmost of my power, and observe justice. So help me God."

726. Have you a clerk or secretary, or any person to keep the records of the court?—The custom has been from time immemorial for the verderer to appoint a clerk of the court. The lord warden appoints the steward of the forest; the lord warden is the head of the forest guard; he appoints the steward of the forest; it has been customary for him to nominate some gentleman who has generally been a professional gentleman, and then the verderers have generally nominated the same gentleman to act also as their clerk, who has kept the rolls at the lord warden's house. All the records have been written up in his capacity of clerk to the verderers, and they have been kept by the lord warden for the verderers.

727. Then what you have now before you are simply memoranda for your own private use?—Yes, simply for my own private use.

728. You do not produce any document connected with the verderers' court whatever?—They are here in the room.

729. But they are not in your possession?—No. We applied some years ago for the possession of those records to the late Lord Mornington; there are the records somewhere in existence for the last 600 or 700 years. A very large quantity of the documents were last traced into the hands of Mr. Pyne, who acted as agent for Lord Mornington; but at a subsequent time his Lordship appointed Mr. Cutts, for a consideration of 12,000 *l.*, steward of his manors, and made him steward of the Forest Courts. When in 1842 we held those courts again, in pursuance of the wish of Sir George Cockburn, and all the freeholders and other people in the neighbourhood, Mr. Cutts attended and claimed to act as clerk of the verderers' court, and produced certain rolls; and he did so act for a considerable time, until there was some little question, about 1852 or 1853, and then we wished to get possession of the records; he refused, however, to give up the records until he

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was paid a sum of money which he said Lord Mornington owed him; he said he had a lien upon them. Lord Mornington desired the records to be given up, and after a time he obtained possession of them and handed them over to his present stewards, Messrs. Coverdale, Lee, and Bristow. The only records they have possession of are from the time of George II., but you will find, I believe, that a great deal of information is to be obtained from those books. Up to the time that Lord Mornington appointed Mr. Cutts and left England, those forest records were kept up with great regularity, and no encroachments of any kind were sanctioned except they were entered upon the court rolls. It was the duty of the verderers, in case of a proposed enclosure, to ascertain whether the Crown, the lords of the manors, and the people who were interested in the feed of land for their cattle, were all satisfied; and then if they, the verderers, saw fit, the enclosure was sanctioned, and entered upon the court rolls, where you will find them recorded.

730. Mr. *Watlington.*] You have been speaking now of the late Earl of Mornington?—Yes; the late earl.

731. *Chairman.*] At what time did the duties of the office of verderer fall into this state of abeyance which they appear to be in; you state that court has not been held for many years, do you not?—The office first fell into abeyance when Lord Mornington left England, when he sold the stewardship of his manor to Mr. Cutts; then no courts were held for some few years. Upon a vacancy occurring, all the principal gentlemen in the county applied to me to come forward as a verderer. Mr. Maitland, who was then a verderer, was also anxious to hold courts; and, it requiring two verderers to hold a court, they had been unable to do so before. The reason that no courts have been held of late years is that I have had no colleague. At present I am without one.

732. You have, in fact, discharged no forestal duties for many years?—Since 1857 or 1858 I have done what I could. I had a long correspondence, in 1858, with the President of the Council, the Marquis of Salisbury, as I found it impossible to get any support from the Commissioners of Woods and Forests, or from the Treasury; then I applied to Her Majesty, as I believed I was in duty bound by my oath on appointment; and I have the correspondence here.

733. Does it come within your duties to take any cognizance of the timber and wood of various kinds within the forests?—We have to take cognizance of the vert and venison chiefly.

734. The vert means only the browse of the deer, does it not?—It means everything green, the trees as well as the pasturage of Waltham Forest.

735. Have you any jurisdiction over the trees; I mean the growing wood?—Yes, where it belongs to the Crown.

736. But does it belong to the Crown in Epping?—If any timber gets up, then it is the property of the Crown. But in some of the manors the parties interested have taken care that no timber shall get up; and if you go down into the forest you will see several manors where there are nothing but pollards; and in others, where the timber has been conceded to the lords of the manors, which is the case with a good many, there is very fine timber, and well protected.

737. In what way "conceded"?—By grants.

738. Then various portions of the forest are held under different tenures by the lords of the manors?—Yes.

739. *Chairman.*] Where the timber was vested in the owner of the soil by grant, the Crown had the right of disafforesting?—No; the forest rights extended over the whole.

740. In what points?—In regard to the deer and the right of sporting. The Crown claims the right of granting sporting licenses to any person they choose to show favour to, and to exercise troops in the forest.

741. But the lords of the manors have no right to sport over those manors, have they?—I believe not, unless they hold sporting licenses or deputations from the First Commissioner of Woods and Forests.

742. Mr. *Macdonogh.*] Or unless there is a grant of free warren in the original grant?—Or a grant of free warren in the original grant.

743. *Chairman.*] Have you in any way, in virtue of your office, a right to restrain trespassers in the forest?—We and our officers have absolute powers over the whole of the forest; the verderers are simply the judges of the forest.

744. But your subordinate officers have the right to restrain trespassers, have they not?—If they find anybody misbehaving, their duty is to bring them up before the verderers' courts, by lodging a complaint.

745. Mr. *Cox.*] What do you mean by misbehaviour?—Putting improper cattle on the forest, disturbing the Queen's deer.

746. *Chairman.*] You refer to the duty of overlooking the stocking of the forest; the proper cattle are cows and horses, and not other stock?—Not other stock.

747. Are swine included?—In some portions, at certain times; but geese are not and sheep are not.

748. In addition to this jurisdiction, could your officers restrain the use of the forest by persons trespassing thereon otherwise than in pursuit of game or deer?—Yes; it must be clearly understood that the verderers are merely judicial persons; they are the judges of the forest, and it takes two of them to hold a court. The lord warden is the head of the forest guard; the forest is divided into various walks; he nominates the master keepers, who have certain privileges, and they nominate the under keepers. Those under keepers are brought before the verderers, who swear them into office if they see fit, and then they are all under the command of the lord warden, who summonses them to attend the verderers' court, and calls over their names.

749. Who pays those officers?—The Crown; they are paid out of the privy purse 27 *l.* a year.

750. Are there any such paid officers now?—Yes; two very intelligent men, Mr. Watkins and Mr. Rounding; but there is one, a most distinguished and active forest officer, whom I see present, Mr. Alderman Copeland, a Member of your honourable House; he is a master keeper; Mr. Whiteman is another.

751. Mr. *Cox.*] What are the walks of those two keepers?—Mr. Watkins has the Chingford walk, and Mr. Rounding has the Woodford walk; I think Mr. Rounding is under keeper to Mr. Alderman Copeland. Those under keepers are paid out of the privy purse. The parishioners of the large parishes adjoining the forest, who are entitled

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entitled to feed their cattle, are bound to meet once or oftener during the year, to determine the quantity of cattle their proportion of the forest will carry; and, at the same time, to elect a reeve, who is to take charge of those cattle, and mark them. Upon agreeing to both those things, they make known their resolutions to the verderers at the first forty-day court, and they are entered upon the court records. Then the reeve is sworn in, and receives a warrant of office. He is bound to look after the freeholders' cattle, and the Queen's deer as well; he is under the lord warden's command.

752. As you have had no warden or verderers' court for several years, you have no legally-constituted reeves at this time, have you?—Yes; some old ones have been and are still acting. The parishes have annually chosen their reeves, and if anybody has sent improper cattle, they impound them; the reeves take their fee of 4 *d.* per head for marking, as well as a fee upon cattle impounded, and bring the trespassers before the magistrates now. Before, their duty was to bring them up before the verderers, who had the power of fining to the extent of 20 *l.*, and the high sheriff was bound to levy the fine by distress and sale, if required.

753. Has the high sheriff exercised that power?—Not since I have filled that office.

754. You have not had any person up yourself?—No.

755. Now, with respect to trespassing on the forest, does your clerk, or the officer of the verderers' court, take any cognisance of the persons who come from London for what have been called recreative purposes; I mean persons who come from London, or elsewhere, to disport themselves in the forest?—They have always given those persons every support and assistance. The parties they have taken exception to, are what, from times of old, have been denominated forest blacks; donkey men, gipsies, and people of bad character.

756. You hunt them out of the forest?—As well as we can we keep them in check.

757. You mean the encampments of gipsies?—Yes.

758. You prosecute those poor creatures with their donkeys, and the gipsies, but you allow the more opulent people to do what they please?—We do not prosecute them when they conduct themselves properly.

759. Mr. *Kinnaird.*] Will you explain what is meant by more opulent people; I thought they were very poor people who frequented the forest?—There are people of all grades.

760. Some of them are quite common working men?—If you go down next Monday you will see what there are in the forest; they are most respectable artisans, and people principally from the east end of London.

761. They are not the opulent classes?—There are some of all classes, the principal people are respectable artisans and tradesmen. A man last year, whom I met returning home with his wife and family one evening in the forest, said to me, "I spend a happy day with my wife and children here; is not that much better than sitting at the public-house?"

762. *Chairman.*] What are the sort of people whom you exclude?—We do not exclude any people unless they misbehave themselves.

763. But you have control over all parties of every kind?—Yes; formerly, when the forest laws were strictly maintained, nobody could take a lodger into his house without the sanction of the verderer, and every little dog in the forest had his toes cut off.

764. That was to prevent them chasing the deer?—Yes.

765. You do not admit that those people have a legal right to come there?—I think it is a prescriptive right, a right which they have exercised for 800 years past, from time immemorial.

766. Mr. *Kinnaird.*] How many years should you say?—From the time of the Conquest, I dare say.

767. Mr. *Cox.*] You never heard of any notice being put up in the forest, warning people from trespassing, did you?—No, but our officers have always warned people against lighting fires.

768. But I mean warning them off the ground?—No, I am not aware of it.

769. There have been no such notices printed or put in any part of the forest, have there?—I think Sir Charles Wake, or rather his agent, without his concurrence, tried to prevent people coming down; on one occasion they destroyed the spring; they destroyed some two or three springs near some cottages where the poor people who came down were in the habit of coming and having their tea, instead of going to the public-house, which is a great house at High Beech, and is in possession of one of Sir Charles Wake's tenants. He wished to force those people to his house, and he destroyed the wells, upon which Sir George Cockburn and the gentlemen in the neighbourhood took the matter up, and the verderers immediately ordered the spring to be opened again, but with the full and entire sanction of Sir Charles Wake, who deprecated the acts of his servant.

770. The Committee are clearly to understand that, as far as you know, in no part of the Forest of Epping has there been any notice warning the public off the land?—I do not think I ever saw any.

771. Has any person been warned, or has any party of persons been warned, from any part of the forest within your knowledge?—I should think that it may have taken place since the Commissioners of Woods and Forests have been selling the Crown's rights. I think it is very likely and very possible that the persons who have purchased those rights assumed that they had purchased not only the Crown's rights, but the rights and privileges of everybody else.

772. How long have you known High Beech?—50 years.

773. During the whole of those 50 years, has High Beech been a resort for thousands and tens of thousands of people from London?—Yes, and Honey-lane Plain, which adjoins.

774. Has it ever come to your knowledge that any molestation or interruption has ever been offered to those people at High Beech?—No; on the contrary, when it was known that the springs were being destroyed at the side of the Beech by Sir Charles Wake's steward and bailiff, we, the verderers, ordered our forest officers to see that they were all put right again.

775. Then, during the time that you have been a verderer of the forest, you have acknowledged the right of the public to resort to those places?—Certainly.

776. And, of course, your servants under you have

have done so?—Certainly, so long as they behave themselves properly; and so they have done from time immemorial.

777. Mr. *Peacocke.*] But under what authority did you keep off those forest blacks?—We have never kept them off, except they were committing depredations or were drunk; there have been for many years a set of persons who lived on the forest; who lived entirely by deer stealing, and robbery; very desperate characters.

778. Lord *Lovaine.*] You punished them under the Vagrant Act, in the ordinary way, did you not?—They were never brought to the verderers' court, they were not worth fining, but the forest officers assisted the police on all occasions, to maintain order, and protect the visitors to the forest.

779. Mr. *Peacocke.*] Do you claim the power of turning any person off that you think ought to be turned off?—No.

780. Then, was it under the Vagrant Act that you turned off those forest blacks?—Our officers have never turned anybody off the forest, unless the police have done it; they have never taken anybody into custody, except they have been damaging the timber or wood, or destroying the deer. The verderers are the judges of the forest courts.

781. *Chairman.*] They have been dealt with as ordinary vagrants, the police taking them before the magistrate; they did not come before the verderers' court at all, did they?—No, the duty of our officers was to assist the police at all times.

782. You stated in one of your answers, that there has been more disposition to turn people off since the forestal rights of the Crown had been sold to the lords of the manors?—I was asked whether I had seen any notices warning men from trespassing, and I say I am not aware of it myself, but I think it is possible, since the sale of those forestal rights to different parties, that it has been so.

783. Mr. *Cox.*] But you have not seen them yourself?—No, but since those forestal rights have been sold I think it is possible that it has been so.

784. *Chairman.*] But the disposal of those rights gives no rights to the soil, because the rights of the Crown are not in the soil, but simply in the height of the fences, and matters of that sort; is not that so?—But the Crown have not only the right to the vert and venison, but they have the right of exercising troops all over the forest.

785. Did you ever know that done?—Yes.

786. Can troops move in the wooded part of the forest?—Yes, it would be a capital place for them; in some portions of this forest you have the finest plain possible; for instance, Wanstead Flats. In 1853 Lord Hardinge and Lord Raglan proposed to his Royal Highness the Duke of Cambridge, who was extremely anxious about it, that Wanstead Flats should, by arrangement, be reserved as a Champs de Mars.

787. As a field of exercise for troops?—Yes.

788. Has that been done?—No, but his Royal Highness the Duke of Cambridge and Lord Raglan sent the late General Torrens down to Wanstead to make a survey, and he was there two days, and made a most satisfactory report, which you will find at the Quartermaster General's Office.

789. Mr. *Cox.*] With regard to Woodford and Wanstead, have you known them as long as High Beech?—I know more of High Beech than I do of the others.

790. But you have known all those places for a very long time, I suppose?—Yes.

791. Have they been places of resort in the same way as High Beech?—Yes, I believe so.

792. Have you ever seen people there?—Yes, many times.

793. Have you ever seen notices warning people from trespassing?—I live on the other side of the forest, but Mr. Alderman Copeland will give you the best evidence in that respect.

794. Mr. *Watlington.*] Of course you know Chigwell perfectly well?—Chigwell was the spot where the Forest Courts were held for 250 years; there we held them till the time when we were refused support from the Commissioners of Woods and Forests, and the Attorney General whose opinion has been referred to, but not produced.

795. But are you not aware that the lord of the manor of Chigwell has caused people to be removed from his manor?—I am not aware of it; Hainault was part of the Forest of Waltham, and 3,000 acres were disafforested under a special Act in 1851; a portion therefore of Chigwell Parish is disafforested.

796. Mr. *Cox.*] Waltham Forest included two forests, Epping and Hainault?—The true definition is Waltham Forest, or the Great Forest of Essex, which extended over Hertfordshire and to Colchester, down to the sea; in Charles the First's time it was reduced in size.

797. Has it since been denominated by the two names of Epping and Hainault?—Yes, we have heard more of Epping on account of the Epping hunt, but Woodford, Waltham, and Walthamstow were all parts of the same forest; in the oath and in the appointment that I have here, Epping is not mentioned; it is the Forest of Waltham in which Epping is included.

798. Are you aware of the existence of a charter having reference to the use by the citizens, Lord Mayor, and aldermen of London of the forest?—Yes, I believe the Lord Mayor, the aldermen, and the inhabitants of London have the right of hunting and killing a stag once a year.

799. Mr. *Attorney General.*] Under what charter is that?—Under the charter granted by Henry the 3d in 1226; I have always understood that they had the right of killing a deer; I know they have exercised that right from time immemorial; on Easter Monday they hunt a deer; by the charter they are entitled to kill a stag, and they used to kill a stag, and cut up the skin, and sell it in small portions at 2*s.* 6*d.*; of late years the hunt has still been kept up, but they have not killed a deer, because they have provided a tame one, and there has been a question about it; about ten years ago, I may mention, to show that the custom was well known, Lord Brougham was staying at Theobald's, at Mr. Henry Meux's, and went on Easter Monday to witness the hunt; Mr. Belenden Carr was with him, and told me that Lord Brougham was very facetious, asking a great many questions about the hunt; he said to a man, "I suppose you are waiting for the Lord Mayor and aldermen? If you will show me the Lord Mayor and aldermen, when they arrive, I will give you a crown." The man said, "I do not think I should justly know them, but if you will give me half-a-crown I will show you Lord Brougham alive;" this so disconcerted his Lordship that he went home immediately.

800. Mr. *Cox.*] How long have you known the

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Lord Mayor and aldermen to have exercised this right?—As long as I can recollect, through their fellow citizens.

801. How long is that?—Fifty years.

802. *Chairman.*] But when you state this hunt to take place by the Lord Mayor and aldermen, are you sure it is really so?—I think at the Easter hunt it is so.

803. Who are the parties carrying it on; is it the Corporation of London that comes down to hunt?—There is a gentleman present who has been there from the time he was six years old; Mr. Alderman Copeland, I would wish to refer to him.

804. Mr. *Cox.*] At all events you have seen a vast concourse of people there exercising that right without anybody interrupting them?—Yes, as great a show there in former times as there used to be at Epsom races.

805. *Chairman.*] Is that hunt that you have spoken of now discontinued?—No; last Easter Monday there was a very good hunt.

806. Mr. *Kinnaird.*] Have you known them to extend widely through the forest in this run?—Yes.

807. There has been no attempt on anybody's part to interrupt them?—Not in the forest.

808. That has always been considered as their right?—Perfectly so.

809. You consider it to be by prescription a right?—Yes. One thing comes to my recollection: the verderers found one Easter Monday that there was a very large party, and that the persons did not provide the deer, but hunted one of the forest deer; and one of the verderers, Mr. Conyers, was very indignant; but upon inquiry we had reason to believe that they were perfectly justified in doing so. They hunted and killed one of the forest deer; and my colleague, Mr. Conyers, was very angry about it; but we found on inquiry that they were perfectly justified.

810. Do you mean an official inquiry by you as verderers of the forest?—Yes.

811. And the result of that inquiry was that you found they had the right to do it?—Yes; and we took no action in the matter, the Lord Warden having been privy to it.

812. Mr. *Attorney General.*] Did you proceed judicially in that matter as verderers? Did you hold a judicial inquiry, or did you inquire, merely availing yourselves of the means of your office?—We held a judicial inquiry; one of my colleagues, Mr. Conyers, was very angry, and insisted upon an inquiry about those parties having followed the hunt, and hunted one of the forest deer on Easter Monday.

813. Mr. *Cox.*] You held a legal verderers' court?—It was at one of our verderers' courts. If the Lord Warden attends, he is asked to take a seat, but is not obliged; but all the other officers are summoned to attend by the Lord Warden, or by his steward, and the verderers communicate to the Lord Warden when the court is to be held; the steward then issues the notices.

814. Then when you came to the conclusion that those parties on Easter Monday had the right of hunting this forest stag, that was the conclusion of a legal court?—Yes, undoubtedly.

815. It was the result of a judicial inquiry?—Yes.

816. Mr. *Attorney General.*] Who were the parties litigating the question before you?—The only person who raised the question was my colleague, Mr. Conyers.

817. But there were no litigating parties' complainants and defendants or resisters, were there?—Mr. Conyers acted in the double capacity of verderer and master keeper, and, to the best of my recollection, he made his under keeper make the presentment and complain.

818. Did you summon the Corporation of London before you?—No; all the forest officers being summoned by the Lord Warden, or, in his absence, the steward, their names are called over, and they are all bound to answer; and a new man is sworn in, and each of them is asked whether they have any presentment to make, whether any enclosures have been made, or anything going on wrong in their walk. Those are the questions put to the master keeper and under keeper, also if there are any enclosures recently been made. They make their presentment in writing, and it is taken down. Then the reeves are asked if anybody has turned out more cattle than their proportion, or taken cattle belonging to other persons in their names as their own; they make their presentment in writing, and these presentments are entered upon the court records, and the parties are summoned at the next meeting, are fined, or admonished.

819. This was an inquiry made by you, the two verderers, sitting and assisted and informed by one of your officers?—Yes; in fact my colleague, Mr. Maitland, was very strong on the matter, and he said that they had the full right to hunt that deer.

820. But you had not before you opposing parties. You had not A. B. on the one side and C. D. on the other?—The parties were so confident of their right that they did not condescend to appear.

821. The Corporation of London did not appear?—No.

822. Was any party summoned to appear?—No.

823. It was a mere cognisance of you and your colleague of an offence, which he had raised himself?—It was his under keeper.

824. Mr. *Cox.*] I understand you to say, that he being a verderer, could not be a complainant, but that he caused his own under keeper to make a presentment, and therefore placed himself in the position of complainant?—Yes; we refused to entertain it.

825. In the absence of the defendant you considered the right of the defendant so clear that you did not summon him?—Yes.

826. *Chairman.*] You had three verderers present; you, Mr. Maitland, and Mr. Conyers?—There were three. I am not sure whether Mr. Lockwood was present; it occurred after his death, I think.

827. Mr. *Watlington.*] Admitting that right, do you suppose that the enclosures would interfere with that right of hunting over the forest?—No, because upon the last occasion, they went out of the forest all through the enclosures.

828. Because it happens to be that the City of London enjoy that right, do you think putting up fences might interfere with them?—I cannot tell, but every person to whom the Crown (by the Chief Justice in Eyre, and since the abolition of the Chief Justice in Eyre, the Chief Commissioner of Woods) chose to grant those forest licenses has the right to hunt; he paying a fee of 2 *l.* 2 *s.* to the commission clerk.

829. Mr. *Attorney General.*] Although no charter

charter was before you, you did inquire, and you did not summon the corporation?—No.

830. Nor did you summon any officer of the Crown to represent the Crown?—No.

831. Yet you considered that this right to hunt had been followed so long that it was a legal right?—Yes.

832. And you came to that conclusion assisted by the information of your officers?—Yes.

833. And I suppose your own knowledge; those forest deputations give authority to persons to hunt everything but deer. But it was only the Lord Mayor and the citizens and people from London who were entitled to hunt the deer or a stag, once a year on Easter Monday?—Yes.

834. Only on that day?—Only on that day.

835. Mr. *G. Hardy.*] That user is only exercised on that one day?—Only on that one day, but with regard to foxes and hares, and other things they had power to hunt and shoot for recreation only as they pleased, and they did it to the great annoyance of gentlemen living in the immediate vicinity of the forest preserving largely, Mr. Conyers particularly. They used to give licenses to anybody living near for the sake of getting the two guinea fee, and people came down there to shoot; and some did little else for their maintenance.

836. *Chairman.*] Who granted the licenses?—The Chief Justices in Eyre originally, then it was the Chief Commissioner of Woods, after the abolition of the office of Chief Justice in Eyre.

837. Are they still granted?—I have not heard of any being granted very lately, but they are being exercised now; they were granted originally by the Chief Justice in Eyre, and then by the Chief Commissioner of Woods; Lord Morpeth granted mine.

838. Do you attribute the destruction of the deer to those licenses?—No, I consider that the destruction of the deer has been mainly owing to the forest not being kept up, the Attorney General not supporting the verderers' courts, and the under keepers not being properly paid.

839. Mr. *Macdonogh.*] I think you informed the Committee that you have been a verderer of the forest since 1842?—Yes.

840. I suppose you are aware of the general character of this judicial office of verderer?—Yes.

841. Did you hold several courts after you entered upon office?—Yes, I did.

842. You have read the oath?—Yes.

843. Do you know the 100th section of the statute of 10 George IV.?—I do.

844. Do you see a recital in that section, that trespassing in the forest and making enclosures had taken place?—Yes.

845. Now that Act of Parliament passed in 1829, did it not?—Yes.

846. You are aware then that the duties of this judicial verderers' court, was to inquire into those inclosures and to prevent them?—Yes.

847. And to abate them?—Yes.

848. But in the event of any parties against whom proceedings were taken, setting up this allegation, that the place in question was extra the limits of the forest, was your jurisdiction then arrested?—Yes, we had to certify that to the Attorney General.

849. Then you were to make a certificate to the Attorney General?—Yes.

850. Leaving it to him to exercise his legal discretion, whether he should or should not file an information?—Yes.

851. Have you made repeated certificates of that character?—Yes, I have, and I have a copy of one here, I think.

852. In 1842 you commenced your office, from 1842 to 1857, how many certificates did you send?—I can hardly tell, but if you would let me have the court rolls here, I could tell. They are my records really and truly, and therefore I think they ought to be in my possession.

853. Those are the records of your court?—

854. And those records would show how frequent were the certificates transmitted to the Attorney General?—Those certificates were correctly kept up to a certain time, when Mr. Cutts refused to attend any more, but kept the records or court rolls.

855. Will you state generally to the Committee whether those certificates were frequently sent in?—Yes, a considerable number.

856. Sent just as the occasion arose?—Yes.

857. Whenever your jurisdiction was stopped, you sent in a certificate?—Yes.

858. Will you just give me the date of the last certificate sent in?—If I had the court roll book here, I could tell you (*a book was handed to the Witness*). I am hardly answerable for the correctness of those court rolls.

859. Mr. *Attorney General.*] There were several of those certificates you say?—There were several.

860. Mr. *Macdonogh.*] Several certificates were sent in from time to time?—Yes.

861. Have those enclosures been going on from time to time during the whole period from 1842 to the present time?—No, we checked them.

862. When did you check them?—We checked them by making those presentments and throwing down one or two enclosures. One was Mr. Hall Dare's, of 15 acres; he promised to throw down the fence himself, but he never did it.

863. You checked those enclosures frequently?—Yes, we checked them frequently until the Commissioners of Woods and Forests sent round their application to the different persons in the forest asking them to purchase the Crown's rights; then the enclosures began again, and the people found that the Attorney General, for the time being, refused to support the verderers' court; then the enclosures commenced afresh, and the stewards of the manor made those grants for their own emolument; the lord got a mere trifle, but the steward obtained a very large sum.

864. Then the verderers' court, by presentment and by putting down those enclosures, checked them for a time?—Yes.

865. Then you attribute the recommencement of the enclosures to two causes; the sale of the forestal rights and the Attorney General's declining to file informations?—The first cause of the commencement of the enclosures was the Attorney General's not supporting the verderers' court.

866. What was the next cause?—The next cause was Mr. Howard sending a circular round to the different persons, myself among the rest (I have his letter here), asking me to purchase the Crown's forestal rights.

867. Now, I ask you, has not the sale of the forestal rights of the Crown contributed very much to the fact of the enclosures?—No doubt about it; and the persons who had purchased them are not so much to blame as those persons who induce them to purchase, because they believe

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that, in purchasing those rights, they purchase the entire power over everything, the poor foresters being unable to contend against the possessor of the Crown rights and the lord of the manor.

868. Assuming, when they were purchasing, that they bought the fee out and out?—Exactly; but on a subsequent application to the Commissioners of Woods and Forests the Commissioners say that they only sold the Crown's rights, but not the freeholders and the poor people's rights.

869. Did you see a document which was produced to-day which Mr. Howard identified as his?—Yes.

870. That document, I think, in general terms, called upon the parties who had enclosed to purchase the forestal rights, and stated that in case they did not purchase the forestal rights the enclosures would be abated?—Yes, that is so; it applied also to those who had not enclosed, and threatened if they would not purchase the Crown's rights that they would be sold to any one who would do so.

871. Now I ask you was not that a direct inducement to those people to continue the encroachments?—Undoubtedly; I happened, as the trustee of a certain piece of ground known as Nazing Wood Common and Nazing Park, which had been disafforested, to receive on the 23d of September 1857, a letter from Mr. Howard, asking me whether I would purchase the Crown's rights; I replied that I was very much obliged to him for the offer, but begged to know what they had to sell, and what they wanted for it.

872. *Chairman.*] Is Nazing within Epping?—Yes; it is part of the forest.

873. Has the Crown forestal rights over it still?—No.

874. The forestal rights are extinguished, are they?—Yes; I was anxious to see what they wished to sell. I wrote a civil answer to their letter, asking what they had to sell and the price they expected. The result was that I found that they wanted 650 *l.* for the rights of the Crown; and I wrote them back another letter, which I have here, saying that this piece of ground in question had been disafforested about 400 years before; and I never heard anything more about it.

875. Mr. *Macdonogh.*] You say that the effect of the sale of the forestal rights is to increase the enclosures?—Yes; no doubt about it.

876. With respect to Wanstead, you said you thought it desirable that troops should be exercised upon it; are they actually enclosing Wanstead now?—I think so; but certainly some portion of it has been granted I believe by the steward of the manor; not the central part that I alluded to, but just abutting upon it.

877. Mr. *Cox.*] Not the part the public resort to?—I think not.

878. Mr. *Macdonogh.*] That public resort to which you are now referring is distinguished altogether from the Easter Monday business to which you have also referred?—Yes.

879. That Easter Monday business had reference to the Charter of Henry III., had it not?—Yes.

880. With respect to the user by persons who frequent that place, that user is wholly distinguished from that Easter hunt?—Yes.

881. You do not intend to confine to one day the public resort to those other places?—No, the public have always resorted there, and we maintained the rights of the public at High Beech by having those springs restored, which had been filled up with dirt and filth by the lord of the manor's agent.

882. Then, I think, the result of your evidence would be just this, that the maintenance of the forestal rights in all their integrity would have prevented the enclosures?—Certainly.

883. There is not the least doubt of it, is there?—Not the least doubt that it would have prevented such enclosures as were objectionable. Occasionally we are applied to to sanction enclosures for the poor, or for other purposes. For instance, there are 15 acres of which we sanctioned the enclosure as a garden for the poor, but they did not get the benefit of that, and frequently we sanction enclosures for building churches, chapels, and a variety of things, having ascertained that the representatives of the Crown, the lord of the manor, and the freeholders consented.

884. Lord *Lovaine.*] By what right did you sanction those enclosures?—By right of our office.

885. Are the verderers allowed to take from the commoners or lords of the manors land belonging to them?—We sanctioned no enclosures without first ascertaining that the rights of the Crown and rights of the lords of manors, and the rights of the freeholders and copyholders, and the people who had an interest in any certified piece of land were satisfied, and consented.

886. Mr. *Bruce.*] How did you ascertain that consent?—At our second court.

887. How was it signified?—Application was made for the enclosure at one of our courts; the place was viewed by the master keeper and one of the verderors, and then at a subsequent court, a Swayne-mote court, the question was heard, and we called openly to know whether the representatives of the proper parties were satisfied, and if anybody did not consent we refused to sanction the enclosure.

888. You conceive that you have power to do within that forest what can only be done by an Act of Parliament in other cases, do you?—Yes, the whole jurisdiction over this forest for many hundreds of years was vested in the verderers' court. They had no interest except to do that which was right and honourable by all parties, from the Sovereign to the peasant.

889. I understood you to say, that the verderers' court could not now be legally held?—Not unless the freeholders choose to elect another verderer.

890. Supposing another verderer were elected, do you conceive that the verderer would have the power, after giving the notices you have mentioned, of dealing as they pleased with the forest?—They could not deal as they pleased with the forest, but if a person representing the three interests came before them, and said, that for the good of the neighbourhood, or for the good of the country, they wanted to make an enclosure, and asked the verderers to sanction it, then the enclosure would be entered on the court rolls if sanctioned and confirmed.

891. Your sanction would complete the thing?—Yes; no enclosure is valid, unless it is entered in this book.

892. Are the lords of the manors, and the commoners in that district, tolerably alive to the nature of their interests?—Perfectly.

893. Then how comes it to pass, that persons so alive to the nature of their interests, should have supposed that upon receiving a release of forestal

forestal rights, they had the power of dealing with the commoners' rights?—It is a charitable view that I would put upon it; no doubt they ought to have known better. Some of them knew that they had no right, but trusted that those poorer people could not maintain their right, now that the verderers' court was set aside without a very expensive process in the superior courts of law; one or two gentlemen did attempt it, but just on account of not having brought their case before the verderers' court, they were non-suited. That was the case I believe with the cause that was tried last year at Chelmsford; the mistake was not bringing it into the verderers' court in the first instance.

894. Have you heard complaints on the part of the commoners of enclosures being made without their consent?—Yes; a great many, particularly with regard to rights of way.

895. Have any attempts been made by the commoners to combine for the purpose of resisting enclosures?—Yes; there was at one time, not of late years I think.

896. Did anything come of it?—Yes; one or two actions were tried, but they were tried in the Court of Queen's Bench, and failed entirely. Their legal advisers insisted on trying the actions in that court instead of coming before the verderers' court, and then requesting the Attorney General to take it up.

897. A very large portion of these forests have been enclosed of late years; is not that so?—Yes.

898. In making those enclosures has any portion of the land been apportioned to the commoners?—In this forest nothing has been apportioned.

899. Have the lords of the manors been the sole recipients of the benefits of the enclosures?—Their stewards have been so more than the lords themselves.

900. The stewards, I presume, receive the money, but do not get the land?—No; the persons receiving the grant get the land, and pays the lord, perhaps a few shillings a year, while they pay the steward 50*l.*, or 60*l.*, or 100*l.*, or even more than that, for a mere trifling cottage space.

901. But surely a great many of the enclosures have been made for the benefit of persons other than the lords of the manors; is not that so?—The parties who have been benefited have been parties who have come down and built houses there; they pay a fine of 200*l.* or 300*l.*, and get a grant of a certain portion, the lord of the manor getting a small payment. Parties who have benefited most are brewers and publicans.

902. Those persons are strangers altogether?—A great many of them.

903. Neither the lords of the manors nor the commoners?—No; a great many of the people come from London, being tradesmen, and so on.

904. Intruders, who, paying a certain sum of money to the steward of the manor, which may or may not reach the pocket of the lord of the manor, and obtaining a release of the forestal rights of the Crown were supposed to be in complete possession of the property?—They were in possession, and it was upon them that the Commissioners of Woods and Forests came down and told them that they should pull down their houses, if they did not pay for the Crown's rights. A great many small houses were built in many parts, for these Mr. Howard obtained many sums of money.

905. Then it would appear that the Crown succeeded in getting the recognition of their rights, and remuneration for them, but the commoners and the lords of the manors together took no steps to assert their rights against those intruders?—The commoners were injured, but the lords of the manors received a small fee.

906. But why should not the commoners have taken the same steps in Epping Forest as they have taken in other places?—Because the verderers' court, being in abeyance, they could only do it through the principal courts in London.

907. Lord *Lovaine.*] I am myself the owner of common rights, and I cannot find that the commoners upon my property are in the habit of allowing of these encroachments; now is there anything in the position of the copyholders in the forest of Epping, which differs from the position of other copyholders in other manors?—These grants have been made to the lords of manors, and they have sometimes held them in the most irregular manner; and if anybody has attended the court on purpose to object, they have refused to open the court, and they have kept him till eight or nine at night, and then, when the person has left, they have opened the court and made the grant.

908. Mr. *Watlington.*] Do you speak that of your own knowledge?—Yes. Sir Charles Wake has done it once or twice; he did it in Honey-lane, in spite of the late Mr. Banbury.

909. Lord *Lovaine.*] But still the same remedy would be open to copyholders at Epping as would be open to copyholders in any other parts of the kingdom?—Yes; but only to be attained by heavy expenses.

910. You said that the copyholders were brought to the lord's court on some occasions, and kept there till nine o'clock in order to wear them out, and that at nine o'clock the court was opened, after the objecting copyholders were gone, but is there any difference in the condition of the copyholders in that respect in Epping and the condition of the copyholders in any other manor in England?—Yes; because, in Epping Forest, had the verderers' court been in existence, the copyholder would make his complaint to the verderer without any cost through the forest keeper, or one of the forest reeves.

911. There are no verderers' courts in 99 out of every 100 manors in England, are there?—I should say not.

912. No such custom exists in any other manor in England, does it?—No; this is a Royal forest.

913. Is there any other remedy given to the copyholders in any other manor in England, different from the one which is given in Epping Forest?—I hardly understand your question; the copyholder in the forest has an advantage over the copyholder in any other part of the United Kingdom, because the copyholder in Epping Forest has nothing to do but to make his complaint to one of the forest keepers that such a transaction has taken place, and the verderer then desires the master keeper, or some independent person to inquire into it, and the verderers have power to pull down the enclosure, or pull down the house if it has not been erected ten years, and if any person disputes their authority they refer to the Attorney General.

914. Is a copyholder on Ham Common in a worse position than a copyholder in Epping Forest?—Certainly.

915. Are you aware whether the copyholder on Ham Common does not find that he is perfectly capable of protecting his own rights?—I cannot say.

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916. Is there any reason why the copyholder in Epping Forest should be put upon a different footing from the copyholder of Ham Common?—It has been a privilege from time immemorial, that the persons resident within the forest should have easy and speedy justice.

917. Is not that easy and speedy justice open to the copyholder of Ham Common as well as to the copyholder of Epping Forest?—No, because the only way in which the copyholder of Ham Common can obtain justice is through the superior courts of law.

918. Can he not refuse his consent to the apportionment of any part of that common?—Possibly he may, but many of the copyholders have refused their consent to those illegal grants, and the grants have been made in spite of their objections; then, after the grants have been made the copyholders could not take upon themselves to abate the nuisance without the authority of the superior court in London, which could only be obtained at a heavy expense.

919. Mr. *Cox.*] But I understood you to say, that in two or three cases of late years, where the copyholders have endeavoured to obtain redress in the superior courts, they had been non-suited in consequence of their not having taken the preliminary step of applying to the verderers' court?—Yes.

920. And therefore the copyholder, if there be such a thing in Epping Forest, is in a worse position than the copyholder on Ham Common, because the copyholder on Ham Common is not met by the preliminary objection, that he has not been to the verderers' court?—That is so; it is owing to the lawless conduct of the stewards of the manors.

921. You stated just now, that when the verderers' courts were in full play, they granted permission to enclose for churches, and so on?—When they saw that the Crown, and the lords of manors, and the persons interested in the feed of the commons were content, they did so. The infant Orphan Asylum is a good instance in point; large fees were paid to the Crown, and to the lord of the manor by the founders of the charity.

922. Now, supposing an application had been made to the verderers' court, and you had been one of the verderers, for authority to enclose any part of the land called High Beech, what steps would you have taken to ascertain whether the Crown, and the lords of the manors, and the commoners, and the public, were all satisfied?—If an application had been made to the court, we should have appointed the question to be heard at a subsequent court; we should have given notices to the representatives of the Crown to the lords of the manors, to the copyholders, and to the commoners; and then, after that notice, when the question was brought under the consideration of the verderers' court, we should have asked in open court whether all parties were satisfied.

923. And having ascertained that the Crown, the Lords, and the Commons were agreed that the enclosure should take place on High Beech, would your court have considered it incumbent on them to do anything to protect the rights of the public?—We should have exercised our own discretion upon the subject.

924. Your own evidence shows that that has been a place of public resort for thousands of people; and I ask what steps your court would have taken to protect their prescriptive rights?—We should not have granted it. You will find in these books that a presentment was taken of 10 acres of land by the tenants of Sir Charles Wake at High Beech, which we ordered to be thrown out. I am not quite certain whether you will not find at a subsequent court the plea was put in that it was not within the forest, and that we ordered that to be certified to the Attorney General; but it is in the very centre of the forest. We knew it to be a false plea, but could not help ourselves.

925. Mr. *Watlington.*] Was that encroachment abated?—No; we ordered it to be abated; we certified to the Attorney General, but he took no action.

926. And it is now maintained, is it?—Yes; I believe so.

927. Mr. *Peacocke.*] You say there are three of the verderers whose offices are vacant?—Yes.

928. Have there been no candidates for those offices?—I think not; none that I know of.

929. Do you suppose that if that verderers' court had been properly supported by the Attorney General, there would have been candidates for its duties at this moment?—I have no doubt about it; gentlemen felt that they did not choose to be placed in the position of assuming authority in which they were not to be supported by the Crown; they were the judges of the forest to protect the rights of the Crown and the poor, and they looked for support from the Crown.

930. There are encroachments going on at the present time, are there?—A vast number.

931. Do they proceed from squatters?—No; I do not think that it is from squatters; I think since the sale of the Crown's rights to the lords of the manors they have considered it their privilege and right to enclose large portions of the forest, and they grant out portions of it to any persons coming from London and seeking to build houses upon the land, particularly brewers, &c.

932. Do you find persons that may have already erected cottages, or a house, or garden gradually encroaching farther upon the forest?—No, not now; I think the stewards look very sharp after that; they used to have rolling fences, and you will find many of those fences noticed by the keepers.

933. You know that the Crown have the right to turn off cattle during the fence months of the deer?—Yes.

934. Do they exercise that right now?—It has been exercised up to a certain date; the Lord Warden some time since refused to issue the notice, and then we and the forest keepers applied to the Commissioners of Woods and Forests; I did so myself, and Mr. Maitland and I have their letter in which they refused to assist us.

935. How long ago was that?—1857 or 1858, I think.

936. Then, since 1857 or 1858, have the officers of the Crown taken any steps for turning cattle out during the fence months?—I believe they have; I believe up to the present time that the two remaining master keepers with their under keepers and the reeves have done their best.

937. Do they take any other steps to keep up the Crown's rights over the forest?—Yes; they look after the deer.

938. Up to this moment?—Up to this moment.

939. Are there any considerable amount of deer in the forest?—One of the under keepers told me the other day that he saw nine deer altogether.

940. In what part of the forest?—I believe near High Beech.

941. Do the forest keepers do anything in the way of reducing the height of the fences?—No, not now; in former days no fences were allowed to be above a certain height.

942. But now they take no steps to interfere with them?—No; nor is it desirable, for the deer do a great deal of mischief to the cottage gardens and farmers' crops when they break out of the forest.

943. Do the public exercise the right of way over the whole of the unenclosed portions of the forest?—I think they do, except in some cases where the occupiers of the land have stopped the ancient rights. Sir George Cockburn was the riding forester, and his duty was to keep all the rides open. Since his death that appointment has never been filled up, and several of the old forest rides and ways have been stopped up.

944. Do you mean that he kept up the forest rides for the officers of the forest, or for the public?—For the public, and for the use of the officers of the forest; but principally for the use of the officers of the forest.

945. How long has he been dead?—I can hardly tell you: a good many years.

946. Mr. *Kinnaird.*] Should you say he has been dead 10 years?—Ten years, at least.

947. Mr. *Peacocke.*] And, since that time, questions have arisen with respect to rights of way over the forest; have they?—Yes; a question took place last year about a strip of land with three rides across it; old Roman ways.

948. Mr. *Bruce.*] The right of way you speak of is a right of using certain tracks, I suppose; and not a right of wandering over the forest at the will of persons who find themselves in the forest?—Certainly not; nobody has the right of wandering all over the forest. The right of wandering into the interior of the forest, for instance, so as to disturb the deer.

949. What, according to your views, are the limits within which people may use the forest?—They may go through all the different rides and roads in the forest.

950. Mr. *Attorney General.*] The defined footpaths and carriage-ways?—Yes; there are a great many footways through the forest.

951. Mr. *Bruce.*] Are they prevented from leaving those tracks and plunging deeper into the forest?—I have no doubt that the keepers, finding idle people whom they supposed to be poaching or doing anything wrong, would turn them off.

952. Mr. *Kinnaird.*] But, if they were simply riding or walking across, no interruption would be given by the keepers, or anybody else, from time immemorial?—No; but there are some people living entirely by plunder who frequent the forest at times, and they would be interrupted.

953. Marauders?—Marauders.

954. Mr. *Hardy.*] I understood you to say, that there was a proposal some time ago to enclose a part of the forest in the neighbourhood of High Beech?—Ten acres were enclosed.

955. Was that enclosure brought before the verderers' court?—Yes.

956. Was the assent of the Crown, the assent of the lords of the manor, and the assent of the commoners given to that enclosure?—No.

957. Did anybody appear in that case on the part of what you call the public; anybody in addition to the lords, commoners, and the Crown to protest against that enclosure?—Yes, I think they did; I rather think Mr. Alderman Copeland was one of the persons who protested.

958. He is the master keeper?—Yes, and I think the under keeper did too.

959. I mean a person on the part of the public?—I am pretty sure they did, and I am pretty sure I have the record of it here.

960. Would there appear a recognition of that upon the court roll?—There ought to be so, and possibly there is.

961. Is there any entry upon the court roll since the time when you were verderer, in which the rights of any persons are recognised, except the Crown, the lords of the manors, and the commoners?—Those court rolls have been purposely kept out of my power.

962. With respect to those 10 acres that were enclosed; I understand you to say that the verderers' court refused their assent to the enclosure, and yet that that enclosure remained, and does remain?—I am afraid that it does; and there is another very strong case which was at the boundary of the forest, between Essex and Hertfordshire, and between the parishes of Waltham Holy Cross, and Cheshunt, which was also presented. That was referred to the Attorney General, and no action was taken, and it remains to this day; it was a most gross act.

963. As a matter of fact, the enclosures remain?—They remain.

964. Is there any other instance in which, as you say, the verderers interfered on behalf of the public against the Crown, the lords, and the commoners?—No.

965. I understood you to say that you had not assented to that enclosure on the ground that it was against the interest of the public; but I now understand you to say that you refused to assent to it on the ground that there was not the assent of the lord and the commoners?—The assent of the lord, but not the assent of the commoners, or the representatives of the Crown.

966. Is there any instance in those verderers' books in which the Crown, the lords, and the commoners have been united in their application for an enclosure, but where the verderers have refused it?—No, I should think not.

967. The *Attorney General.*] I want to be quite clear, not referring to any book, but with regard to your recollection of what has taken place; do you state to the Committee that in all instances in which actual consent has been given and acted upon with respect to enclosures, the parties consenting have been three, and three only, namely, the Crown, the lords, and the copyholders?—Yes, I think so.

968. In all cases of actual consent on which you have acted?—Yes, I think that has been the custom.

969. Are you not aware that the practice has been for the Crown in what are called sales in the forest to make those sales by deeds?—I am not aware of that; I have protested against those sales from the commencement.

970. It may not be within your knowledge that all those sales are effected by deeds, because you said that persons who took the sales imagined they obtained, in addition to the forestal rights, certain powers over the soil?—I have heard so.

971. Did you not also hear that whatever they got they got by deed?—I protested against the sales in a letter to the Commissioners of Woods, and I think also to the Lords of the Treasury, about the impropriety of selling those rights which were the ancient patrimony of the Crown, and were only entrusted to the Commissioners of Woods as trustees for the next heir of the Crown.

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972. You have spoken of certain spots within the forest as being places of favourite resort at various times by very great numbers of people?—Yes.

973. Are the persons who so resort to those spots, persons coming from every part, or persons coming from particular defined parts of London, or the neighbourhood?—I should say from all parts of the suburbs of London, but especially from the eastern districts of London.

974. But a person coming from the west of London, or coming up from the country to London, would not be sought to be identified and particularised as a person who had not as much right as anybody else to resort to those places?—No.

975. No inquiry is made as to where the persons come from, or where they live?—They come from all parts. People have been in the habit of having forest parties there in their youth; the consequence is, that remembering that, they come from all parts of London.

976. Strangers visiting London probably just as much as anybody else?—Yes.

977. And people from all the surrounding villages?—Yes.

978. Did I understand you to say, that if proceedings should have been taken in the verderers' court, and if the person proceeded against should have denied that the spot was in the forest, that put an end to the case?—In our court.

979. That ousted your jurisdiction?—Yes.

980. Of course it was open to anybody to put forward, honestly, or dishonestly that plea?—Yes; and I am sorry to say, it was, in many instances, dishonestly pleaded; as in the case at High Beech, on the forest boundary, between Waltham and Cheshunt parishes.

981. Do you not know that the matter becoming known, a great many people against whom proceedings were taken, did put forward that plea, as far as you can judge, for the purpose of putting an end to the jurisdiction of your court?—That was precisely the case with respect to the 10 acres at High Beech, and the piece of land on the boundary of Essex and Hertfordshire.

982. You informed the Committee that in certain cases, the copyholders complaining of encroachments, have gone to the superior courts, and been nonsuited, because they had not proceeded in the verderers' court?—I assume that.

983. Yes; but I want to know whether you have any personal knowledge on that subject, or whether you have only been speaking from what you have been told?—I have been told that after very heavy expenditure the parties lost their case, but not upon the merits.

984. But what I want to know is, whether they were nonsuited, that is to say, put out of court for the particular reason that they had not gone to the verderers' court. Is that within your knowledge, were you in court when the cases were tried and decided?—I wrote to the late Mr. Davis, who had undertaken one very heavy case, and his son-in-law was acting as solicitor for the parties, and I warned them beforehand what would be the result.

985. That they would be nonsuited?—Yes, and they were so.

986. But do you know whether they were nonsuited on that ground?—I cannot say.

987. Can you tell me about what date that was; was it since, or before your court practically ceased?—No; it was while our court was existent. He chose to set our court rather at defiance, and thought he could get better justice elsewhere.

988. That was at a time when you had a competent number of judges, and when your court was legally constituted?—Yes.

989. But you have not known of any such instance since your court was shorn of its full number of judges?—Yes, I have, last year. There was a case tried at Chelmsford relating to a pathway, and the parties were nonsuited because they did not apply for the verderers' court rolls to refer to.

990. That is to say, they sought to prove something which the judge held could only be proved by the verderers' books?—They did not go into the question at all, in a proper manner.

991. It was a question of right of way, was it?—Yes, a right of way through the forest, in front of a house.

992. And the plaintiff in that action was nonsuited?—Yes.

993. But not on the ground of not having gone to the verderers' court?—It was a question of conflicting evidence, whether there had been a path or not.

994. Mr. *Watlington.*] Are you sure the plaintiff in that case did not get a verdict?—I thought the other got a verdict.

995. *Chairman.*] You were not in court?—No.

996. You have no knowledge of the case except from hearsay?—Just so.

997. Is there anything else which you wish to state to the Committee?—I may not have another opportunity of making a remark which I wanted to make, relative to the Report which you may see fit to present to the House. I think that if you should see fit to ask for the Report which is in the Quartermaster General's Office at the Horse Guards with respect to Wanstead Flats, you would see that the appropriation of Wanstead Flats in the manner there suggested, would be no disadvantage to the public, and would be of great advantage to the lord of the manor, and most especially to the public.

998. You make that suggestion in a military point of view; not with an eye to the public?—For the public as well; it might be a pleasure park for the public, as well as an admirable ground for large bodies of troops to exercise on. His late Majesty George the Third reviewed 10,000 men there in 1806.

999. Whose property is that?—It is part of this forest, and Lord Mornington is the lord of the manor; he, at the time when General Torrens was sent down to inquire into the question, authorised an offer to be made of the sale of his land adjoining; then the idea was to form there the Wellington College; it is an admirable situation for bringing the artillery from Woolwich, and very convenient of approach per railway, and also per river, in steamboats, to North Woolwich, either up or down.

1000. Mr. *Kinnaird.*] You said in your evidence that you deprecated very much the Crown parting with those rights?—Yes.

1001. You think then that the public interest will suffer greatly from that cause, do you?—Yes, no doubt the poor foresters have looked to the Crown to protect them, and have been sadly disappointed.

1002. They have looked to the Crown to protect them, and I suppose it was a great disappointment to them when the Attorney General refused to support them?—Yes.

1003. You

1003. You stated, also, that at that trial where the Attorney General had a brief somewhere else, and you thought a compromise was come to, you considered that injury to the public interest ensued?—Very considerable injury.

1004. How are the poor to defend their rights, in your opinion?—They cannot defend them.

1005. The poor have been looking to the Crown to defend their rights, have they?—Yes.

1006. And you think that the Attorney General, and those representing the Government, have failed in defending in a proper manner the rights of those poor people?—Yes, certainly.

1007. Mr. *Watlington.*] What do you mean by the expression, poor people?—I mean that there are in certain manors various rights; there are certain manors in the forest, where the poor have the right of cutting fuel.

1008. Mr. *Cox.*] You do not mean the poor of Whitechapel and Bethnal Green?—No, I mean the resident poor; and those rights have been set aside for some time past.

1009. Mr. *Kinnaird.*] With regard to those sales which you deprecated, have not those rights, in your opinion as verderer, been parted with at perhaps rather a low value?—I believe myself that every sale which has been effected by the Crown is invalid; and I believe, if other verderers were appointed, and chose to do their duty, they might set those sales at defiance, and pull the houses down. We are bound to act independently and to do equal justice.

1010. You think that the sale of the rights of the Crown have been invalid?—No doubt of it.

1011. With reference to the manor of Loughton, was not an immense extent of forestal rights sold for a comparatively small sum?—I think it was a large sum.

1012. But have they not since increased in value very largely?—With respect to the value of Loughton, the purchase of the Crown's rights was not sought for by the person himself, my late colleague, but forced upon him by the Commissioners of Woods, the Lords of the Treasury, who threatened, if he would not purchase, to sell them to some one else.

1013. Would it not, in your opinion, be better not now to sell those rights, seeing they must increase in value hereafter?—In the letter which I found it my duty to write to the Commissioners of Woods and Forests, and also to the Treasury, I said that I considered it very unworthy to sell the Crown's rights for money; but that if they desired to make arrangements which would be beneficial to the public and all parties, it would be better to make arrangements with the lords of the manors to obtain certain portions, for instance, Wanstead Flats and High Beech, as pleasure parks for the people, and feed the land with sheep, which would pay their expenses.

1014. Do you think it would have been a much wiser arrangement for the country and the Crown (and that the lords of manors would have been equally ready to treat) if those rights had been so dealt with?—Yes, because the lords of the manors would have had undisputed rights, and every person having a title would have received consideration.

1015. And the poor people in the suburbs of the metropolis would have had that ground for recreation, which is undoubtedly their right?—Yes, and no expense would be incurred by the Crown or the public.

1016. Mr. *Attorney General.*] You mentioned the trial of the Attorney General *v.* Hallett, in which you said a compromise was made?—Yes.

1017. And you said something about the Attorney General having a brief elsewhere; were you present at the trial?—I was present for a part of the time.

1018. But you knew nothing of your own knowledge about the Attorney General's arrangements?—No, that was reported to us at the next meeting of the verderer's court.

1019. Were you present when the matter was concluded?—No.

1020. Did you hear anything said by the judge on that matter?—No; it was reported to us at the verderer's court.

1021. Was it Mr. Attorney General Jervis, or Mr. Attorney General Cockburn?—It was Sir Alexander Cockburn, I think.

1022. Mr. *Cox.*] Did you see the Attorney General attending the court?—Yes; during the two days that the trial lasted.

1023. Mr. *Attorney General.*] Did he attend until the end of the trial?—He attended until the arrangement was made.

1024. Mr. *Watlington.*] Are you lord of the manor at Nazing?—There is a small manor there.

1025. That is within the forest, is it not?—No; it is without the forest.

1026. Are you aware that the lord of the manor of Loughton has warned off trespassers?—I am not aware that he has; the late lord of the manor, after purchasing the Crown's rights, sent notice to all holders of the deputations to say that he had purchased the Crown's rights, and that therefore he requested they would no longer sport over that portion of the manor.

1027. The public, coming from London generally, wandering over the forest and leaving the tracks, you would look upon rather as permissive trespassers than as exercising rights?—Yes, certainly; as permissive trespassers.

1028. Mr. *Torrens.*] Will you tell me what rights the commoners claim in the forest?—Food for cattle, according to a certain rating.

1029. And to lop and cut brushwood?—Portions of the forest are assigned to different farms as fuel for the occupants.

1030. Do they claim that, and also turbary, fern, and gravel?—In some manors they do. In some manors the local resident poor have a right of cutting fuel under certain restrictions. All residents within the forest ought to be sworn by the verderers to be of good behaviour towards the Sovereign's wild beasts, the deer, &c. &c.

1031. And some claim deer?—Yes; some lords of manors upon the forest claim they are entitled to a buck and doe annually, as a recompense for damage done by the deer to their adjoining lands.

1032. Forest offices; has that been claimed?—No, except it is as reeves; but they are elected by the parishioners.

1033. Who is the representative of Sir George Cockburn now?—Captain Hoseason, R. N., of High Beech, the son-in-law of the late right honourable baronet and admiral. He is abroad at the present moment.

Jovis, 7° die Maii, 1863.

MEMBERS PRESENT:

Mr. Bruce.	Lord Lovaine.
Mr. Butler.	Mr. Peacocke.
Mr. Cox.	Mr. Ker-Seymer.
Viscount Enfield.	Mr. Torrens.
Mr. Attorney General.	Sir John Trollope.
Mr. Gathorne Hardy.	Mr. Watlington.
Mr. Kinnaird.	

THE RIGHT HON. SIR JOHN TROLLOPE, BART., IN THE CHAIR.

Mr. Alderman COPELAND, a Member of the House, called in; and Examined.

Mr. Ald. *Copeland*, M. P.

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1034. *Chairman.*] I BELIEVE you are well acquainted with the Forest of Waltham, in the county of Essex?—From my earliest childhood.

1035. You had an office, I think, in the forest?—As master-keeper of Walthamstow-walk.

1036. Have you held it for a considerable number of years?—Immediately after the return from abroad of the late Earl of Mornington at the first court of verderers, which he presided at as Lord Warden, he did me the favour to grant me the master-keepership of the walk. He gave me the choice of several walks. I chose Walthamstow, because it was nearest to my residence.

1037. You resided in the neighbourhood at the time?—Within a mile of the forest.

1038. Can you call to your recollection about what year that took place?—I cannot. I have asked the legal gentlemen who represent the present Earl of Mornington to search the records to see when I was admitted, inasmuch as the then clerk to the verderers, Mr. Cutts, was, I believe, concerned for the Earl of Mornington; but they say they are unable, from not possessing those records, to find the date of my appointment.

1039. Will you state what the privileges of your office are?—As the master-keeper, I am entitled to one buck annually, to the privilege of shooting, and the appointing of a deputy-keeper, which keeper is paid by the Crown.

1040. One buck only?—One buck only.

1041. Do you get it regularly?—But once in my life; and I obtained that under rather peculiar circumstances. My children were riding through the forest, and they observed a very fine buck; they told me of it, and I immediately went the next day with my children to the under-keeper, and insisted on his killing that buck, and afterwards found out that that was intended to be kept in clover for one of the verderers.

1042. This Committee has been informed that the City of London, of which you are an Alderman, has certain privileges within the forest. Can you state what they are?—I have not been able to obtain the book, which I expect here shortly; but the records of the Corporation do not show that anything was granted to them with reference to the Forests of Waltham and Epping; but the charter of Henry the First grants to the citizens of London the right to hunt as fully as their ancestors did; and then that refers to Chiltrie, part of the county of Hereford, to Middlesex, and to Surrey. That privilege was afterwards confirmed by Henry the Second, King John, and Henry the Third; and at page 69 and 70 of the Ceremonials, printed by the Court of Aldermen in 1850, we have a full account of the privilege, and also an account from Fitz Stephen and Fowden. The last author says that Edward the Fourth invited the citizens to a grand hunt in the Forest of Waltham, and Sir William Heriot was mayor, and he and his brethren attended. This is the only authority we know of.

1043. Was that privilege granted for any particular day in the year?—Not that I am aware of.

1044. Then the City of London does not claim the privilege of hunting on Easter Monday?—Not that I am aware of.

1045. Has the privilege you speak of been exercised by the citizens generally, or only by a favoured few?—I am not aware at all. I know many of my brethren living in that neighbourhood have always frequented it, when Mr. Conyers kept the hounds, when Mr. Pulsford kept a pack of harriers, and a Mr. Vigne, who now keeps a pack of harriers, and hunts the forest at this time.

1046. But there are no exclusive privileges on the part of the Corporation to convey their own servants, horses, and dogs to hunt the deer in the royal forest?—Not that I am aware of.

1047. Have you ever attended the court of verderers?—Yes; I made diligent search yesterday, but was unable to find all my own papers with reference to it; but many years ago I believe the court of verderers was virtually in abeyance. I think the late Mr. Sergeant Arabim was a very active person as a verderer, and at his decease I think the court was really held. However, the late Mr. Masterman and Mr. Cotton, and a variety of gentlemen residing in that neighbourhood,

hood, thought it right, from the frequent encroachments that were being made, that we should call upon the verderers to hold a court, and we attended that court, and made certain presentments.

1048. Are you speaking of yourself as an officer of the forest?—No; I am speaking now as a freeholder and a copyholder. I attended, and Mr. Masterman attended, a very large deputation of persons possessing property in the vicinity. We were more particularly annoyed with some buildings at Wanstead, called Wanstead New Town. They were small cottages, and not the most reputable in the world. We, therefore, attended the court, making a presentment of this, and asking the verderers to step in to avoid it. That was, I believe, strongly opposed by the steward of Mr. Wellesley Pole, the late Earl of Mornington, and we attended a variety of courts. At one of those courts, we having made a presentment, which, I presume, the records of the court will show, a variety of deeds were produced by Mr. Cutts, the clerk to the verderers, and the steward of the manor, the sealing of which I objected to. At that time there was a writ of outlawry against Mr. Wellesley Pole, and I held that he could do no personal act, or execute any deed, while that writ of outlawry existed.

1049. Do you recollect the date of this court?—No, I cannot; the records of the court ought to show it. I should think it must be twenty years ago.

1050. Were the nuisances abated in consequence?—Not at all. Then, upon Mr. Conyers objecting, his brother verderers, to the best of my recollection, ruled that those deeds should be passed over to another court, and at a court or two after that, possibly the next, the writ of outlawry being reversed, Mr. Wellesley Pole came to the earldom, and he attended as Lord Warden; and it was upon that occasion that he offered me the office of master-keeper of Walthamstow-walk.

1051. Since that time, have you ever made any other presentments of encroachments?—Very frequently. Colonel Palmer is not here, but he has got a record of the presentment then made, which I presented on behalf of the freeholders and copyholders of the various manors around.

1052. You are speaking now of your own walk, of which you are master keeper?—I was the chairman of a committee of freeholders and copyholders. I put myself entirely out of the question as a master-keeper on that point.

1053. You are acting then as a copyholder?—As a freeholder and copyholder, in conjunction with the late Mr. Masterman, the Member for the City, the present Mr. Cotton, and a great number of gentlemen whom I could mention, and magistrates in that neighbourhood.

1054. Did you, at any of those courts, take any particular course with reference to the proceedings of the courts? I presume that applies to the first portion of the inquiry, when you considered the Lord Warden to be under legal incapacity to act?—That is quite so. I felt that very strongly, and I admit there was very considerable hesitation in doing it; but at last we felt it as a duty. We said many persons came there with deeds to be sealed and legalised, if I may use the term, by the verderers, for inclosures that had taken place; and we thought, as the property changed hands very frequently in that neighbourhood, that we might just as well raise the question, and that was done.

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1055. Has it ever been suggested to you to offer yourself as one of the verderers?—Yes; it was suggested 10 years ago; but as I was about to leave the county of Essex to go into Hertfordshire, I declined it. I felt very strongly, indeed, and so did the landed proprietors in the neighbourhood, that the lords of manors, generally speaking, were the verderers. At that time Colonel Palmer was the only one not a lord of the manor; but Mr. Conyers was a lord of the manor, Mr. Lockwood was a lord of the manor, and the late Mr. Whittaker Maitland was a lord of the manor, who, as I am informed, indeed he told me so himself, had purchased the Crown's rights over the manor of Loughton.

1056. Did you object to lords of the manors holding the office of verderer?—I cannot say I objected to it; because, in the event of an opposition, the cost would be equal to the cost of polling for a seat in the House of Commons.

1057. The cost of the election deterred gentlemen from offering themselves, and caused the vacancies in the office which now exist?—Quite so.

1058. Have not the rights and privileges of persons connected with the forest suffered considerable inconvenience in consequence of the want of that court, the verderers' court?—I think so. I recollect particularly a presentment being made by one of the keepers of an inclosure, made by Mr. Hall Dare, an inclosure made at Theydon Bois; but the time is so distant, that I cannot recollect particularly the circumstances. There were presentments to that effect, which, I presume, the records of the court will show, at least I think they ought to. I have known the forest from my earliest childhood, and I believe I can say that for two or three years prior to 1810 I used to go in a carriage, and in 1810 I think I first rode my pony to the Easter hunt.

1059. Has your acquaintance with the forest and its rights and privileges continued to the present day, or till you left the neighbourhood? When did your acquaintance with the forest cease?—I will not say it has actually ceased, because I have property within a mile of the forest now—and rather considerable property. I pay a visit to the forest perhaps once or twice a year, but not in my official capacity as a master keeper. I have quite ceased to exercise that office.

1060. That has fallen into abeyance?—Quite.

1061. You have not resigned the office?—No.

1062. Then if you think fit to exercise whatever rights and privileges appertain to that office, you are at liberty to do so?—I conceive so. Not having exercised it for some years now, the office may have lapsed.

1063. In your visits to the forest, have you observed that considerable encroachments have been made, or otherwise?—It has become now almost a village from Leytonstone to Buckhurst Hill. Villas and cottages are erected all over the place.

1064. Are not those encroachments an infringement on the rights of commoners and copyholders, and other persons?—Most undoubtedly.

1065. And nothing is done to abate them?—Nothing whatever. The inclosures in the manor of Wanstead are very large indeed. I recollect that upon one occasion in a portion of the forest in Walthamstow, towards the "Eagle," at Snaresbrook, we knocked down a fence for the purpose

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purpose of turning some cattle on. I think I turned seven or eight heifers on it, and I think Mr. Masterman did so.

1066. As an owner of property adjoining it, you are in possession of certain forest rights of turning cattle and horses?—Precisely; I have only turned cattle, not horses.

1067. If you chose, you could do so?—I conceive so; and if I resided there I should not hesitate to do so now.

1068. In whom, in your opinion, are the rights of stocking in that forest vested?—I have always understood in the freeholder and copyholder. I think on one occasion a keeper presented a farmer for putting more stock on the forest than he was entitled to.

1069. That would be the business of the reeves to ascertain, would it not?—Yes; it was a reeve who presented, not a keeper.

1070. In your opinion, then, in whom is the right to grant portions of land which become enclosed either for building or other purposes?—It has been fully exercised now, particularly in the manor of Wanstead, by Lord Mornington, I think. Whether he has the assent of the Crown or not I cannot tell, but I am informed and believe, from application made to his steward, that sites are granted and houses are built, some, I believe, on very long leases; and I am not sure whether the entire right of soil has not been sold by Lord Mornington to parties building a house. I am not positive upon that point.

1071. Beyond the injury done to the freeholders and copyholders who have a right of common, are not the rights of the Crown somewhat invaded as regards their right of chasing the deer?—I should say so. By the seventh milestone on the Epping road, not far from the "Eagle," at Snaresbrook, a very large inclosure has been made, an enclosure of many acres, in that part of the forest which was very fruitful in verdure, taken entirely into a gentleman's park, and enclosed by him.

1072. And continues so enclosed?—Yes.

1073. And has never been thrown out again?—Never.

1074. There being no authority, no court of verderers, to repress and restrain these encroachments?—I am not aware whether any presentment has been made to a court of verderers, because I do not know at what period the court last sat.

1075. Has it ever suggested itself to your mind, as a gentleman interested in the property of the forest, what course would be best to obviate all these difficulties, and the continued squabbles which I presume arise out of what are considered to be encroachments?—Our presentments are to this effect: we show you a case, we produce to you evidence that such and such a party has encroached on the forest; you as the court of verderers must throw that out. If you do not do it, you must send that presentment to the Attorney General for him to take proceedings on behalf of the Crown.

1076. Has it never suggested itself to your mind that the more easy course would be to fill up the vacant office of verderers, and to re-establish the verderers' court?—If my opinion were asked on that point, I should say at once, I see no use in the court of verderers now, since the Crown has been selling its rights, and has not acted upon the presentments. If they make these presentments to the Attorney General, and no action is taken upon it, then I say the court of verderers is of no use.

1077. Then it must appear to you that there is no correction for the evil you complain of, unless a general enclosure of the forest is made, when all rights could be defined and set out, and allotments made in lieu of them?—Precisely so, as in the case of Hainault Forest. When Hainault Forest was enclosed everybody's rights were looked into, and I recollect perfectly well we interfered in that.

1078. When you speak of "we," whom do you mean?—The freeholders and copyholders. Our cattle occasionally strayed into the forest adjoining. We exercised the right there. To the best of my recollection, the forest was 8,000 acres, and I think the Crown claimed 2,700 acres. A sort of compromise was made; the Crown, I think, took 2,000 acres, and gave the 700 acres for the making of the roads.

1079. In the case of the enclosure of Hainault Forest, were not all the rights of the commoners clearly defined without litigation?—I think so. I am not sure whether there was not one exception; I think one party litigated.

1080. The parties were very numerous, were they not?—Very.

1081. And the rights very various?—Very; I cannot say I know it positively, but I recollect, riding through the forest, noticing that a number of cottagers made a very considerable profit by raising early poultry, on the Barking side particularly. I forget now what the rights were compromised for; I think it was a money payment given to them.

1082. It has been stated here that the public at large make use of open spaces in the forest for purposes of recreation, and have done so for a considerable time. Is that within your knowledge?—Yes; as a young person, I often made one of a picnic party to the forest, more particularly to Queen Elizabeth's Lodge, at Chingford; and, it being rather a secluded spot, we occasionally, as young men, used to get 20 dozen of pigeons to shoot there.

1083. And other sports were held there?—Yes.

1084. Mr. *Peacocke.*] You mean Chingford Fair mead, not Chingford?—Queen Elizabeth's Lodge.

1085. *Chairman.*] In your recollection, the public were never restrained from making use of the forest for the purpose of those meetings?—Never to my knowledge.

1086. We are informed that it continues to this day?—I believe it does.

1087. Are the freeholders or commoners or other persons interested in the forest, deteriorated or damaged in their rights in any way by those parties visiting the forest?—I do not think they are. When I resided at Leyton, there was the little tradesman or the artisan, in a van or a little chaise-cart, with his wife and family, going down to some part of the forest, taking their provisions with them, and pitching their little tent; and there were a parcel of old women who got a very good living by supplying them with hot water for their tea.

1088. And that continues?—I believe so.

1089. In the event of an enclosure of the forest, would there be any difficulty in apportioning spaces for the purpose of recreation, to a limited extent?—I should think that there are many delightful spots which might be appropriated entirely for the recreation of parties who chose to go there.

1090. Would it be to the great loss or damage of

of yourself or other proprietors who have rights over that forest?—Not exercising any of those rights now, I should not object to it at all.

1091. Mr. *Bruce.*] How many manors are there in the 3,000 acres that remain of the forest? I understand that the rights of the Crown have been parted with over all except about 3,000 acres?—No; I am not aware of that. I believe that the manor of Loughton was 3,000 acres, and that, I believe, was parted with to Mr. Whittaker Maitland.

1092. Mr. Howard stated in his evidence, that the forest consisted originally of 9,000 acres, and that the Crown rights over 2,000 acres had disappeared. He did not know how that, since 1855, they had parted with the Crown rights over 4,000 acres more, and that there remained about 3,000 acres not yet disforested, over which the Crown rights had been preserved; do you question the accuracy of that statement?—No, I do not; this is the first time that I have ever heard it.

1093. Perhaps, then, you will be unable to answer my question as to how many manors exist in the portion of the forest not yet disforested?—I cannot answer that question.

1094. What is the acreage of Wanstead manor?—That I am unable to tell you.

1095. Can you give the Committee anything like an idea of its size?—It runs in so peculiar a position, in and out of the manors of Leyton, Leytonstone, and Walthamstow, and Chingford, and Woodford, that I really can hardly tell you the acreage.

1096. Are you aware that the Crown rights have been parted with on any portion of Wanstead manor?—Not to my knowledge. I have always understood that Mr. Cutts, the steward of the late Earl of Mornington, and the clerk of the verderers, always eschewed the right of the Crown to any part of the manor of Wanstead. That I always understood to be the position; but the rights of the freeholders and the commoners still exist.

1097. If their position is a correct one, the Crown has no right there at all?—Certainly not.

1098. Do you not think that the difficulty of dealing with this question in the interest of the public is very much increased by the fact that there are so many manors within the forest?—I should think so.

1099. Does not that greatly increase the difficulty of getting under any sort of title, and by any means, one large, connected space?—I think not. I could point out spaces in the forest belonging to different lords. Presuming that an Act of Parliament were obtained by any lord of the manor, with the sanction of the Crown, I do not see any difficulty whatever in getting a large space.

1100. Would you be good enough to specify any of those places?—In the first place, I should think that a very considerable portion of the forest might be annexed to Mr. Conyer's place, at Copthall, near Epping. I think that you may get a very nice place at Worley's Park, a place lately sold, I believe, by Mr. Banbury to Mr. Buxton, who I think purchased of Mr. Banbury.

1101. Those places marked red are places in which the Crown right has been parted with. The yellow portions alone are the portions over which the Crown rights still exist?—I do not hesitate to say, looking at this map, that there are ample spaces, and very large spaces, which might be enclosed.

1102. Now, we will take Loughton. What is the extent of property at Loughton over which the forest rights exist?—I always understood that at Loughton the Crown rights exist only over 3,000 acres of land of Mr. Maitland, for which he gave 3,000*l.*

1103. I have just told you that the Crown rights exist only over 3,000 acres altogether, in all directions. At present we are only dealing with the present, and not with the past. Do you think that there is anywhere 1,000 acres of forest together, over which the Crown rights have not been parted with?—No; I should hardly think there would be 1,000 acres.

1104. Supposing, which is a very large assumption, there were 1,000 acres, what portion of those do you think that the Crown rights and the public rights together, supposing there to be public rights, would fairly represent, supposing that it were divided in the manner in which Hainault Forest is divided?—I look at it in this way: assuming myself to be a resident on the spot, I should claim, as a matter of course, a preference from the Crown to permit me to enclose. If they are disposed to part entirely with their rights, they should sell to me that portion adjoining my own property. I think there are many spaces here where hundreds of acres might be parted with, and attached to many gentlemen's residences.

1105. That is not exactly an answer to my question. There are Crown rights; there are the rights of the lord of the manor; there are the rights of the copyholders; and, as you would say, there are the rights also of the public, dependent on the continual exercise of them during many centuries. In the subdivision of manors, a certain portion has usually been set aside for the public out of the manors, and a certain portion represented by the rights of the Crown. I am assuming these manors divided so. Now, I ask you what portion of 1,000 acres would fairly be represented by those rights, the rights of the Crown and the rights of the public, as apart from the rights of the lord of the manor, and the rights of the copyholders?—That would be a very difficult question for me to answer, inasmuch as I have been told, and have always been led to believe, that some lords of the manor claim timber, some claim loppings, some claim gravel, and a variety of other things; and, therefore, without knowing what the lord's rights were, of course I could not give an opinion on it. With reference to the freeholder and the copyholder losing his right of verdure and turning cattle in the forest, that, I take it, would be compensated to him precisely as it was in the case of Hainault Forest.

1106. Would you suggest legislation in this case different from that which is usually pursued in the case of commons; that is to say, legislation without waiting for any application on the part of the commoners or the lord of the manor?—I think myself that there is so large a portion of this land, which, if I may use the term, is, comparatively speaking, barren waste, that, in my opinion, it is desirable, leaving proper space for the recreation of the public, that for the good of the country they should be enclosed.

1107. Would you recommend, therefore, a Bill to be brought into Parliament for the enclosure of these lands, and the apportionment of these lands, according to the respective interests of the various parties who have rights?—Yes, provided that publicity was given to the matter;

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because, as I have been informed, no one knew anything whatever of the contract between the Crown and Mr. Maitland till it was perfected; at least, so I am informed; and though the public may really exercise rights now, which they do undoubtedly, at the same time, that was a bargain between the Crown and the lord of the manor.

1108. I cannot get an answer to my question, which is this: whether, apart from the wishes of the lord of the manor, and of the copyholders, you would suggest legislation for the purpose of setting aside a portion of the still disforested commons for the benefit of the public?—Decidedly.

1109. That is to say, you would apply to Epping Forest a special legislation, different from that which applies to every other common in the kingdom?—I do not exactly say that, because I take it for granted that there are so many different parts of this kingdom where commons and forests exist, and so many peculiar rights existing, I certainly should not advise the usual course to be followed as that which is now done under the Enclosure Commissioners.

1110. Do the present encroachers pay anything to anybody?—I believe a trifle. I have understood so.

1111. To whom?—I think to the lord of the manor.

1112. Are you aware whether Lord Mornington, when he parts with portions of his property, parts with it as lord of the manor, or as owner of the soil?—I believe in both capacities. I have understood that Lord Mornington will let for a very long lease, or he will sell the fee.

1113. In what capacity?—As lord warden, and lord of the manor, claiming the entire right.

1114. I am taking your figures. You stated that out of about 8,000 acres, of which the Forest of Hainault consists, 2,700 acres were allotted to the Crown?—No; they claimed 2,700 acres, but a compromise took place, and I understood that the Crown took 2,000 acres.

1115. Did they get that in respect of forestal rights merely?—Yes; and I believe that they took timber as well; some 30,000 *l.* worth of timber.

1116. Did they get that simply as representing the value of their forestal rights?—I presume so.

1117. Had the Crown any property other than forestal rights in Hainault Forest?—Not that I am aware of.

1118. Had they no manors?—Not that I am aware of.

1119. Mr. *Attorney General.*] There is an Enclosure Act, is there not?—Yes, there is an Act of Parliament obtained; and I think, if I recollect right, Mr. Kennedy was the Commissioner.

1120. You told us a short time ago, as an example of enclosures, that a number of villas and buildings of that class had been built. Are buildings of that class to be found in several manors, or in one manor in particular?—I think in several.

1121. As far as you know, have those buildings taken place by the consent of the lord of the particular manor within which the building stands?—I think so.

1122. Upon acknowledgments, or payments of prices?—I think on both.

1123. I suppose the fair price for the land might have been paid in some cases?—Doubtless.

1124. We understand that the copyholders are the commoners, in fact; the persons entitled to the rights of common?—Yes.

1125. Have they been found to complain of these enclosures?—Undoubtedly. At this moment I cannot recollect the name of the place, but there is an estate at Walthamstow, owned by Wadham College, Oxford, and I know that the tenant of that farm, years ago, complained very bitterly that his rights of common were very much abridged by enclosures.

1126. He probably alleged that sufficient open space was not left?—Precisely.

1127. Has it occurred to your knowledge that copyholders or commoners have complained on the mere ground of the enclosure without alleging that their common was stinted?—They have complained generally, and I stated in the early part of my evidence that we made presentments of them.

1128. It has been made a matter of complaint, I understand, that the open spaces have been unduly circumscribed by these buildings for the purpose of exercise of the rights of common?—Quite so.

1129. I did not hear the beginning of your evidence. You were speaking about hunting, and, I think, the hunt of the citizens?—That question was asked me.

1130. I only ask this question, whether the Easter Monday hunt is that which is ordinarily considered the citizens' hunt?—No.

1131. You are aware of a hunt which takes place, or is supposed to take place, on that day?—I believe that, in 1808, I attended in a carriage, and in 1810 I went to the hunt, and have continued, I believe, till within these last ten years to do so. I recollect perfectly well when I was young, the neighbouring gentry and nobility came in their carriages, and I have seen certainly 200 men in pink attend that hunt.

1132. The Easter hunt?—Yes.

1133. Therefore that was a noted hunt in the course of the year?—Yes; it is a widely different thing now.

1134. Was there any other day besides Easter Monday upon which hunting took place with any great attendance?—Mr. Conyers was the master of a pack of harriers in that neighbourhood; Mr. Pulsford, the father-in-law of Sir William Hayter, kept a pack of harriers; Mr. Vigne now keeps a pack of harriers. I forget who is now the master of the pack which Mr. Conyers kept, but they continue to this day, I believe.

1135. They are unconnected with the citizens of London?—Yes.

1136. I only wish to know this; whether we are rightly informed that the Easter hunt is supposed to be connected with the Corporation or the citizens?—I never heard of it in my life. As I have said, in a previous part of my evidence, Edward the Fourth invited the then Lord Mayor and the citizens to hunt with him in the forest of Waltham, and they attended him.

1137. Lord *Lovaine.*] I think you said that you had yourself knocked down fences?—Yes, and made a gap in the inclosure. Whether post and rail-fences, or a ditch and a little hedgerow, we knocked them down frequently.

1138. And asserted in that way your right as a copyholder?—Precisely; and more particularly with that portion of the forest immediately between Walthamstow and that part of Wanstead abutting on Woodford.

1139. You

1139. You did that in your capacity of copyholder, and not as master keeper?—Certainly as a freeholder and copyholder of the manor, and being resident in the neighbourhood.

1140. In fact, the copyholders have the same right in Epping Forest as they have everywhere else of abating those nuisances?—Quite so.

1141. Viscount *Enfield.*] Do you think if the courts of verderers were still held, the copyholders and commoners would feel satisfied that no enclosures would take place without their cognizance, or by purchase?—I have said before, that the presentments which the records would have shown were made by a body of gentlemen living in the neighbourhood, who found the encroachments taking place to that extent that we formed ourselves into a committee, and they did me the favour of making me the chairman of that committee. These presentments were made from time to time, and they were postponed to another court to be considered. Parties were summoned occasionally before them, and nothing was done. Then we urged that these presentments should be sent to the then Attorney-General. Whether they were sent or not, I am not able to say; but this I do know, no notice whatever was taken, and many an enclosure which we then presented now exists.

1142. But supposing the court of verderers was still held, and they exercised their jurisdiction, would that be a sort of security in the minds of the copyholders and commoners that their rights would be protected to a certain extent?—Not unless Mr. Attorney General would put himself in action.

1143. But still the court of verderers is the preliminary court in which the commoners have their rights protected to a certain extent?—In these days, matters are so widely altered, that I dare say if the court of verderers were re-established, and presentments were made, there would be no encroachments.

1144. It would be a much less expensive process for the copyholders and commoners having those courts held, than having to go to law as they do now, and which is practically their only remedy?—Yes, provided that the verderers themselves were not lords of the manor.

1145. Supposing they are an impartial tribunal?—Yes.

1146. I think I heard from Colonel Palmer that in 1847 the last court of verderers was held?—That I cannot say. To tell the truth, finding nothing done, we gave it up in despair.

1147. I may assume, then, that the court of verderers, if they were held, would afford a sort of protection to the commoners and copyholders in the exercise of their rights?—I think so.

1148. Mr. *Peacocke.*] Do you recollect the date of your last presentment?—I do not. The records of the court ought to show it.

1149. Can you tell pretty nearly?—I think it would be perhaps more than 20 years ago.

1150. Those presentments were not attended to?—Not at all.

1151. If those presentments had been attended to by the then Attorney General, do you apprehend there would be now candidates for the office of verderers?—I think there are many gentlemen retired from business who would. I think I could name one or two gentlemen who have retired from business, and who retired early in life, who would be glad to have a little occupation, such as that of the office of a verderer presents.

1152. In short, you attribute the cessation of the verderers' court to the fact of the Attorney General not doing his duty?—I think so.

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1153. You have spoken of the remaining portions of the forest being enclosed, and of allotments being made which might be laid out for the recreation of the public. Do you not think that if the Crown preserves its forestal rights over those spots which you see marked yellow, where it still possesses them, and leaves the forest as it is, that that is the best way of obtaining the largest amount of space for the recreative rights of the people?—I should think there are very many very beautiful spots there that might be left with great advantage, and at the same time a vast deal might be enclosed with advantage.

1154. Still the practical effect of the enclosure would be to diminish the amount of recreative space?—Yes; it would prevent the ranging of so large a portion. There is one lord of the manor, Mr. Pardoe, of Leyton, who possesses that portion of the forest as you approach it from London going towards Leyton and Walthamstow; he resists all attempts to sell or lease.

1155. I do not wish to go into the case of Hainault Forest. You have spoken of the enclosure of Hainault Forest; are you not aware that, under that enclosure, no open spaces have been left for recreative purposes?—On the contrary. Of course, I do not know it of my own knowledge; but I have always understood that a space was left. I cannot speak positively.

1156. *Chairman.*] You had better not go into it, if you do not know it. You do not know anything about that?—No.

1157. Mr. *Kinnaird.*] I think you stated that you yourself have had occasion to break down fences in order to protect your rights?—Yes.

1158. Have not the poorer commoners and the poorer copyholders a mode of obtaining their rights: there is no verderers' court now?—No. The reeves' duty more particularly is to tell the cattle, as we term it. My under-keeper never made a presentment to me in his life of any enclosure. Many I found out myself, and presented as a freeholder and copyholder.

1159. What course should you recommend any poor commoner, who had a right to two or three beasts, or even one on the field, to do to preserve his rights?—I am afraid that is a matter of law which would lead him into some difficulty.

1160. If he were not supported by money and means, those rights would be forfeited?—The object of the committee of which I have spoken, composed of myself and other gentlemen, was to get rid of these encroachments, and to protect these parties. We were unsuccessful; we could do nothing.

1161. Because, I think you stated, the Attorney General would not support you?—I am not aware whether the verderers ever sent those presentments to the Attorney General. I believe some were sent.

1162. We have it in the evidence of Colonel Palmer that some were sent, but that the Attorney General took no notice of them?—That would be conclusive.

1163. In your opinion, then, the public officer of the Crown was remiss in protecting the rights of these parties?—In my opinion, it is this: if, when the presentments were made with reference to the manor of Wanstead, the then

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Attorney General had tried the question with the Lord Warden, the thing would have been settled.

1164. What is your feeling as to the public having a sort of prescriptive right?—The forest is so extensive, and they frequent so many parts of it, and exercise it daily almost.

1165. You think, from long habit and use, they have what may be termed a prescriptive right for recreative purposes?—Yes; there is a very large space between the Eagle, at Snaresbrook, and the Green Man, at Leytonstone, where you may see ten or twelve parties come down from London to play cricket.

1166. Mr. *Watlington.*] Those people who come for recreative purposes, do not merely come from London, but from all parts of the country beyond London?—Quite so.

1167. There is nothing particular about Epping Forest, as distinguished from such a place as Epsom Downs; they wander in the same way over Epsom Downs as over Epping Forest, do they not?—I am not aware that it is so on Epsom Downs, but over Epping Forest it is daily done.

1168. You have suggested that, supposing the forest was enclosed, a certain space should be left open for public recreation?—I should be very sorry to see it enclosed without leaving such a space.

1169. If these spaces were in manors, how would you compensate the lords of the manors? You do not propose to take it from them?—I believe I am correct in saying, that Mr. Pardoe, of Leyton, has a right of ground; but if you enclosed and took that portion from him, as a matter of course, he would claim compensation; the same as the cottagers did who raised their poultry on the Barking side. They received compensation.

1170. You think he ought to have it?—I think so. You should take away no man's right without compensation. Mr. Pardoe's manor is most eligibly situated for building.

1171. You have a grant, have you not, of the manor of Leighton?—No; my property is about the five milestone from the Shoreditch church, and there are three pieces of green, about half the size of this room, which were waste. They were granted to me by the lord of the manor, and I pay one or two shillings a year for them.

1172. Are you not aware of the enclosures of which you speak being made with the consent of the homage?—That I am not aware of. I notice that upon taking up some copyhold property, which I bought in 1819, it was done with the consent of the homage.

1173. With respect to the hunt, which you have spoken of, on Easter Monday, in your view, there is no distinction between that right of hunting and the right of hunting which was enjoyed by Mr. Conyers, or people hunting in a fox-hunt?—It is from time immemorial. I took this from Stripe's edition of Stowe, that in 1226, Henry the Third invited the mayor and aldermen on Easter Monday to hunt.

1174. You have stated that you were not aware that there was any difference between the right of the Crown in that portion of the forest which was called Hainault and that which was called Epping. Have you seen this return to the House of Commons (*handing same to the witness*)?—I have not.

1175. The *Attorney General.*] In answer to a question put to you just now, expressed in terms which you adopted, you said that, in your opinion, it was owing to the neglect of duty on the part of the Attorney General of that day, that an election of fresh verderers had not taken place?—I think so.

1176. May I ask you whether you consider it to be the duty of the Attorney-General upon a presentment being made to him, as a matter of course, and without inquiry, and without the exercise of his own proper judgment, to file an information?—I certainly should think, when the presentment is made to the Attorney General, it would be his duty to sift the evidence as to whether he shall proceed or otherwise.

1177. And not as of course?—Certainly not.

1178. Therefore, when you speak of the breach of duty of the Attorney General, you presume, I suppose, that not only the presentment is sent to him, but that upon consideration and inquiry he was satisfied that he ought to file and could support an information, and omitted to do so; is that the breach of duty which you mean?—That is really what I mean.

1179. Whether all these facts occurred that go to make up a breach of duty is not, of course, within your knowledge?—No.

1180. You said you thought it was this omission of the Attorney General itself which prevented as we have just said the election of verderers. Have you considered whether, probably, the very great expense, which of course is possible of a contested county election, will not have had some considerable influence on the minds of gentlemen in keeping them back?—I heard Colonel Palmer's evidence yesterday with reference to a contest between Mr. Bosanquet and Colonel Burgoyne, and I believe, perhaps it is a little vanity on my part, that if, when the offer was made to me ten years ago to become one of the verderers, I had accepted it, I do not believe it would have cost me a farthing.

1181. You do not suppose any one would have contested you?—No.

1182. With reference to the other class of gentlemen you mentioned, who have retired, and so on, does it not occur to you that very probably a gentleman in that condition would pause before he embarked in a course which might possibly involve him in the expense of a county election?—I think, if it were proposed to reconstitute the court of verderers, there would be some gentlemen living in the neighbourhood who would be proposed and supported without the expenditure of a shilling.

1183. There is nothing to prevent the sheriff issuing his writ now for the election of a verderer?—No.

1184. He might summon the freeholders of the county, who are the electors?—If an application was made to the sheriff, I apprehend it would be his duty to attend to it.

1185. *Chairman.*] Whose duty is it to make the application?—That I do not know.

1186. The *Attorney General.*] Probably, an application from any one interested in the existence and action of the court would receive attention from the sheriff, as a matter of fact; of course, this may be a question of law?—I am not positive; but I think it requires a requisition from some dozen parties to the sheriff.

1187. From any persons interested in the administration of the court?—Yes; I think a body of freeholders, or any number of gentlemen, who have banded themselves together, and who called on the sheriffs to hold a court to fill up a vacancy

vacancy in the court of verderers, would be listened to.

1188. Mr. *Torrens.*] Do you think that the enclosures that have already been made in the Forest of Epping are a permanent injury to the metropolis, or, at least, to the inhabitants of the metropolis who were in the habit of resorting to the forest?—No, I cannot say that; but there are some enclosures made, and some cottages erected there, which I think are very detrimental. I do not wish to be very harsh; but when I resided there, acting as a magistrate in that county, I know that there was always a plentiful supply of work from those small cottages.

1189. Very detrimental to whom?—To the inhabitants generally. I beg distinctly to be understood that I know nothing of this place for the last eight or ten years. What we call New Wanstead was anything but a reputable place at the time I speak of.

1190. Has the best land been enclosed?—That I do not know.

1191. Has any notice ever been given to you with reference to your privileges of shooting, or your right of turning out cattle to grass, by any of these gentlemen who made those enclosures?—None whatever. I had the right of sporting very early in life by the Chief Justice in Eyre granting me a license, and I invariably exercised that twice in a year.

1192. I think you had the privilege of shooting as an officer of the forest?—Yes; before I became a master-keeper I had the right of shooting over that forest, the Chief Justice in Eyre having granted me a license so to do; to do everything but shoot deer.

1193. Mr. *Butler.*] You have spoken of a certain charter. That charter, I presume, is of the date of Henry the First?—We have no record of it. I sent to the City, and one librarian tells me that we have no charter of Henry the Third; but, as I told you, Edward the Fourth commanded the mayor and aldermen to attend him as early as 1226. That was on Easter Monday.

1194. That is not a charter?—I am not aware of any charter.

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1195. Do you happen to know if the city authorities have made diligent search for those charters?—That I do not know.

1196. Do you happen to know if the citizens of London have for the last 50 years exercised, if I may say so, recreative rights over certain portions of the forest?—The forest is open to everybody, whether citizens or otherwise, who chooses to go down to the forest.

1197. They could go where they pleased?—Precisely.

1198. And have they ever been interfered with by anybody?—Never, to my knowledge.

1199. Are you aware of any grant made by the Corporation of London of the right of "common hunt" to any particular person or persons?—No; the City of London, in my time, have bought up the office of Mr. Common Hunt, as he was termed. He had a very lucrative office; he used to attend the mayor and aldermen, in times past, when they hunted. I think it was 300*l.* or 400*l.* a-year.

1200. *Chairman.*] His pursuits were not confined probably to Epping Forest?—No; to Middlesex, part of Hertfordshire, and Surrey.

1201. Mr. *Butler.*] My question, of course, relates to the forest; whether the city have made a grant of right of common hunt to any person or persons over that forest?—Never, to my knowledge.

1202. You would be surprised if it were so?—I should.

1203. Mr. *Torrens.*] Can you say who was the proprietor and the owner of the soil in Epping Forest?—I believe various lords of the manor. Some claimed it, some claimed timber, and some claimed loppings and brushwood.

1204. My question referred to the soil?—I cannot speak about that.

1205. *Chairman.*] You do not give an opinion?—No.

Mr. George Burney, called in; and Examined.

1206. *Chairman.*] Do you live at Bow?—I do.

1207. At Blenheim House?—Yes.

1208. Have you any profession?—I am a tank manufacturer.

1209. Mr. *Torrens.*] Are you aware of any circumstances attending the enclosures which have been made in the Forest of Epping?—Yes; I have a very good knowledge of them.

1210. Can you state whether they have interfered with the rights claimed by any persons of any description within that forest?—Decidedly. I think it would be best, perhaps, to confine my statements to my own knowledge. I am some 43 or 44 years old, and I myself have enjoyed the uninterrupted privilege of the use of that forest for 35 years; as far back, or nearly so, as I can recollect.

1211. Has your use of the forest been at all interfered with by what has taken place?—I may state that I appear here entirely to support the popular view of the question of the popular rights over the forest. For the last 10 or 12 years that has been very much interfered with, indeed, by such alarming encroachments, that they threaten almost the absorption of the forest. I may first mention that on Wanstead Flats, within a very recent period, I think within a twelvemonth, there is an actual farm laid out on one part of it, and close to that, there is a very large brick field of very nearly the same extent. That has occurred within the present year, and I think that will be a very good guide to gentlemen generally to see the nature of my fear and the fear of the public as represented by me, which is this, that in a very short time there will actually be no forest at all. The principle seems to be that as soon as a piece of open land is worth enclosing it is to be taken and absorbed.

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1212. With reference to that enclosure at Wanstead, which has been mentioned, had you and the public generally been in the habit of resorting to that portion of the forest for recreation at any time previous to this enclosure?—I may say that that particular part of the forest, and within a radius of three or four miles from there, is without any exception the most valuable altogether to the east end of London. Wanstead Flats in particular immediately adjoins a large resident population, by whom it is continually used; and I may say that daily, and almost hourly, people assemble there; hitherto without any

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any hindrance whatever. That is entirely owing to the shortness of distance from a dense population.

1213. Do you consider that enclosure an injury and a loss to the inhabitants of the metropolis?—I should consider that any enclosure whatever, even of a quarter of an acre of land in that particular part, is a permanent injury to all the eastern portion of the metropolis, because it is within a walking distance from the most densely inhabited districts of the east end of London. It is within a walking distance from Bethnal-green, Shoreditch, and Whitechapel, and always has been, as far as I can recollect, immensely resorted to by people who not merely ride there, but who walk there in large numbers. I myself have walked there hundreds of times.

1214. How many miles do you call Wanstead from the metropolis?—About three miles.

1215. *Chairman.*] From what point?—It is three miles, I should say, from Bow, and four from Whitechapel.

1216. Mr. *Torrens.*] As you say you appear on the popular side of this question, have any representations or correspondence been addressed to you with regard to these enclosures?—Yes, very many. I have selected three communications, which I think represent the popular feeling very entirely. I have taken a very great deal of trouble, not unattended with some expense, to ascertain the popular feeling upon the subject, and I should never have imagined, until I did take the trouble to evoke that popular feeling, how very universal, and how very united, that feeling is. I have in my hand three letters, addressed to me. They do credit to the hearts and heads of the writers of them. They are entirely unsolicited, except for the purpose of opposing these enclosures, and I should be very happy to read them to the Committee.

1217. *Chairman.*] I think it would be better if you state the substance of them, that you have had communications from a number of persons who have made use of this forest, and that they consider it a grievance to enclose it?—Perhaps you will allow me to read a short one?

1218. You had better not do that. You can easily state what information you have received from persons with whom you are in communication?—I may say that these letters express the fact that from their earliest age—one party says from the age of 16 to 45—it has been the greatest pleasure within their reach to ramble about and to make excursions, not merely for health's sake, but for recreation, and for the collection of insects, and scientific pursuits like that, and that they are ready to do anything in their power to retain the right of that enjoyment.

1219. Do those parties whom you represent consider it a deprivation of the privileges which they have always possessed?—Decidedly. There is another point bearing on the same subject, if you will allow me to mention it, and that is, if this ground, within a walking distance of a dense population, is absorbed, there is no possibility of ever producing a substitute for it. No amount of money or influence can ever repair the injury to the east end of the metropolis which the absorption of this open space would create.

1220. Mr. *Torrens.*] Have you not a park nearer to that part of London, called the Victoria Park?—We have; but when that park is well frequented, it is scarcely possible to move in it.

1221. It is so largely made use of?—Yes.

1222. What you, and those gentlemen whom you represent, require, is a space at a further distance from the metropolis?—We require simply the use of that which we have always had. It is the best land, and the most available land for the use of the public.

1223. *Chairman.*] Do you express an opinion that it would not be desirable to enclose the whole forest, but that portions might be available for enclosure, and other portions available for the use of the public. Is that your opinion?—Precisely so. You will be kind enough not to take an impression that I favour enclosure at all, but at the same time I do not hesitate to admit that there are some portions of the forest which might be enclosed without detriment to anybody, except probably to commoners who have rights of pasturage over it. I do not know about that.

1224. You are not acquainted with the rights of the soil or of the commoners?—No.

1225. You represent only the popular feeling with regard to the exercise and air they obtain from these open places?—I feel that I have an honour in representing that, and I had better keep to it.

1226. Mr. *Torrens.*] Do school-children largely resort for recreation on holidays to these places?—Very largely indeed. It is almost a stated thing that the children of nearly all the schools I know of do resort there for their holiday. It is the holiday also of nearly all the working men. When they go on their excursions, it is almost a certainty that they resort to the forest, and it is equally the same with the majority of the middle classes, who are just above the working classes—people who ride, who keep their conveyances of various sorts—they enjoy the forest to a very much larger extent than the other parties, because they can drive to further distances. These people have been in the habit, beyond all recollection, of driving and pic-nicing in various parts of the forest.

1227. Can you give the Committee any idea of the number of the better classes who annually resort for recreation to the forest?—My only failure in giving you an idea would be that it is so large that it might certainly embrace the bulk of the population. Living, as my business compels me to do, at the East-end of the town, I have had good opportunities for observing that.

1228. Can you give any idea of the numbers?—Hundreds of thousands. I should say that the Eastern Counties' Railway conveys many thousands every year to their different stations. Some get down at one, some at the next, some further on; and then they disperse themselves in every direction, to the number of many thousands. I cannot enter into figures on it, but it is an enormous number.

1229. Mr. *Peacocke.*] Will you look at that map (*handing a map to the Witness*). Do you see a spot marked yellow at the bottom of it?—I do.

1230. Is not that what you allude to, Wansead Flats?—Yes.

1231. Mr. *Kinnaird.*] You were alluding to these letters. Are there not complaints made that the trees are being cut in those districts hitherto frequented?—I cannot say that such complaints ever came to my knowledge.

1232. Look at that (*handing a Paper to the Witness*)?—Yes; that refers to trees being cut down.

1233. Is not that a great deprivation, that these forestal rights of the Crown should be sold

sold, and these trees cut down, thus taking the shade from those who come out?—As far as that goes, there are plenty of other trees. If they were to cut down the whole of the trees, undoubtedly they would feel it a great injury; but, while the forest remains, if they cut down the trees in one part they can go to another.

1234. The honourable Chairman asked you whether Victoria Park was not a compensation for it?—No; not at all.

1235. Victoria Park, you say, is very crowded? — Very much so, indeed, in fine weather.

1236. You are kept within certain paths and walks; and it has now been planted with flowers very much?—Yes.

1237. Do you consider that the Victoria Park is quite another thing?—I will give you an instance of it. You cannot take your kettle and light a fire, and boil the water in Victoria Park, as you can in the forest.

1238. The police of the park would very properly interfere with any of that freedom and enjoyment which you have in the forest?—Decidedly; it is very good in its way.

1239. You think there is a strong feeling that, for 50 or 60 years, the people have had access to these parks, and that they would feel it like an infringement of their rights to be entirely shut out?—I can absolutely say that that feeling is uncommonly strong, and that these encroachments are creating a very bad feeling—a feeling that we are very much labouring to subdue and tone down—that is, the feeling of class against class; and I assure you, and all the gentlemen here, that that moral feeling is very much jeopardised, and, instead of it, a very bad feeling is created by the infringements of the upper classes on the privileges of the lower.

1240. Mr. *Watlington.*] You have said that you often visit Wantsead Flats?—I do.

1241. Can you say how many times you have been there during the last few months?—Six or seven times.

1242. About once a month, do you think?—I have a child buried there, and I make regular visits to the Cemetery.

1243. You have often seen a great number of people there?—You cannot go there without seeing them.

1244. Every day?—Every day.

1245. They do not go there on special occasions only?—No; you see parties of children, and people rambling about in every direction. Mr. *G. Burney.* 7 May 1863.

1246. There is no beauty at Wanstead Flats?—There is a certain amount of beauty. Lovers of nature can find beauty anywhere.

1247. Every day there is a large number of people?—Every day. I never went there without seeing a large number of people.

1248. Do you know the size of that triangular piece of yellow?—It is a large extent of ground. I should be wrong to give any idea of the size of it. It is a very large, fine, open space of land.

1249. Are you aware of any steps taken within the last 10 years, of which you have spoken, to abate the encroachment?—There does not appear to have been any from want of unity on the part of the public. The feeling has been very great against encroachment; but there has never been any attempt to make a successful stand.

1250. Do you know Woodford Green?—I do.

1251. Do you remember the cases of encroachment there last year?—I do; they were flagrant.

1252. Was there not an attempt made to abate them?—I think there was some attempt made by the immediate inhabitants, the town being greatly damaged by it.

1253. You are not prepared to state what they did under the circumstances?—No.

1254. Mr. *Butler.*] Is it not a fact that very frequently from 40 to 50 van loads of the industrious population of the eastern part of London proceed in procession to the forest?—No doubt of it. As many as that number can be counted generally.

1255. Generally on Monday morning?—Yes, and Saturday frequently, as well as Monday.

1256. Is it a fair assumption to suppose that 20,000 of the industrious classes of the metropolis are frequently in various parts of the forest on Monday morning?—I should think that it is a very fair assumption.

1257. One word with reference to Victoria Park. It is not an uncommon thing for 40,000 or 50,000 people to be there?—I should say that on last Sunday afternoon there were 100,000 people in one part alone.

1258. It is so crowded as to be inconvenient for recreative purposes?—Very much so in the paths and those parts.

Mr. William Delano, called in; and Examined.

1259. *Chairman.*] Do you reside at Tottenham?—Yes, and St. Giles'.

1260. Did you ever reside on the borders of Epping Forest?—Yes.

1261. You occupied a farm there?—Yes.

1262. Do you do so now?—No; I do not occupy the farm on the borders of the forest, but I have got a farm at Tottenham, and I reside in St. Giles', and keep a cowshed there.

1263. Are you in the habit of visiting the forest now?—I have been there continually for the last half century, more or less.

1264. Up to what period?—Up to yesterday.

1265. Mr. *Torrens.*] Are you aware that any enclosures have been been made in the Forest of Epping?—A vast number.

1266. Since when have you particularly observed them?—I suppose they have been going on for the last 10 or 15 years very extensively.

1267. Have they interfered at all with the claims of the commoners?—They have interfered very much with the claims of the commoners, because the commoners have the right of grazing on this forest land, and of course every acre that is taken away from the grazing part must reduce their interest therein. There is an enclosure to a very large extent I perceive going on lately. Mr *W Delano.*

1268. In the enclosures that have taken place have the commoners been consulted, or have the rights which you say they hold been taken into consideration? — The commoners very much grumble about it, but since the court of verderers has been in abeyance they have no redress except a very expensive one; but if the court of verderers had been kept up it would be something like the county courts, and justice might be brought home to their doors.

1269. You say they have now no redress?—They would have a redress, I presume, if they chose

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chose to incur the expense; and now, from the very great enclosures that have been made, something of the sort will take place, for the public begin to get so roused about it that I do not know what may be the consequence before long; when you see this recreative land and these beautiful places taken away, and the population increasing as well, it becomes very serious.

1270. Can you particularize any enclosures which have been made in the Forest of Epping?—Yes; Queen Elizabeth's Lodge, just adjoining, and in the parish of Chingford.

1271. What manor is that in?—In Rev. Mr. Heathcote's.

1272. To what extent is that enclosure?—It looks to me to be something like 50 or 60 acres.

1273. Since when is that?—Within the last six or seven years.

1274. Who has effected the enclosure?—The Rev. Mr. Heathcote.

1275. Can you particularise any other enclosures that have been made?—There is an enclosure made along the forest by Woodford and at Loughton a great deal, right away up to High Beech. The fact is this, I scarcely knew my road yesterday. I had heard from evidence here that so many had taken place that I went to look.

1276. Previous to the enclosure, were the inhabitants of the metropolis in the habit of resorting to those parts of the forest?—The inhabitants of the metropolis have been as long as I have known it in the habit of recreating in different parts of that forest.

1277. Were they in the habit of resorting for recreation to these enclosures which you have mentioned as having been made?—Very much so, particularly this spot of Mr. Heathcote's, which is a very pretty spot. There is another spot, enclosed by a person of the name of Hodgson, who claims also as lord of the manor, in the parish of Chingford. I have looked a little into the matter. It was only a little time ago that he purchased, and therefore he cannot complain of being dispossessed of his inclosure, because in the particulars of sale he bought it subject to those forestal rights; but it turns out that no sooner did he get this purchase than his solicitor, I suppose, advised him to take in 200 or 300 acres at once, in a wholesale way.

1278. Had Mr. Hodgson purchased any of the forestal rights of the Crown?—I have asked respecting that, and I believe not. In fact I heard Mr. Gardiner say here that there was some negotiation, and he refused to answer Mr. Gardiner's application for him to purchase these rights.

1279. When did he make that enclosure?—He is making it now, in fact.

1280. When did he begin it?—Six or eight years back; ten years ago.

1281. Are the children of schools in the habit of resorting to the forest for recreation?—All descriptions of parties go there, and they select different parts of the forest. There is Queen Elizabeth's Lodge, a very beautiful spot. They used to be accommodated at the house there, a very ancient place. The forest is extensive. There are very many pretty places, and people go wherever they please.

1282. Mr. *Kinnaird.*] You say you have had the liberty, and people you know of have had the liberty these many years, of roaming uninterruptedly all over the forest?—Yes.

1283. In so doing do you find a great many parties enjoying themselves?—In different parts of the forest, parties do not like to congregate together. One party will go in one place, and another a quarter of a mile in another direction.

1284. And hitherto there has been no interruption?—None whatever.

1285. Were you ever interrupted yourself?—No.

1286. Have you heard of anybody being interrupted lately in walking and roaming over different parts?—No, not where they conducted themselves quietly.

1287. You consider there is liberty given for them to roam over it uninterruptedly?—Quite so. It has been so during all the time that I can recollect.

1288. Mr. *Watlington*]. Do you know the manor of Loughton?—Yes, I know what is called the manor of Loughton.

1289. Are you not aware that notices have been given to warn off trespassers there?—By whom? I do not know of any notice.

1290. You do not know of any notice from the lord of the manor?—I have not seen any to take notice of it.

1291. Are you a commoner in the forest?—I do not reside in the forest now.

1292. You have no common rights there?—Not as a tenant.

1293. You had?—Yes, I have had.

1294. Have you ever been a commoner of any other manor?—Yes.

1295. Have not the commoners in the forest the same mode of redress of encroachments, as the commoners of any other manor?—Do you mean now?

1296. At any time?—When the court of verderers was in existence they had a very easy redress.

1297. They had an extra redress then; I want to know whether they have not now the same mode of redress of encroachments as the commoners of manors without the forest?—We have all, I apprehend, a mode of redress for a wrong in this country by some means or other; but it happens that in the forest there was an easy means of redress by going to the court of verderers; but if you dispute any right in manors out of the forest it becomes a very different thing. Disputes might arise, and do arise continually.

1298. Is it not the same thing now. Has not the commoner of the manor in the forest the same redress as a commoner of a manor without the forest?—If they were both in the same position, of course it would be the same; but the fact is this, the commoner in the forest is very different from the commoner of the manorial courts out of the forest.

1299. Mr. *Butler.*] I believe you are a trustee for certain common rights?—Yes, a trustee for certain rights that were taken for the purpose of the Epping railway.

1300. Will you have the goodness to state what was done respecting that matter?—A railway was about to be formed from this forest, commencing at Assembly-row and running on towards Loughton; and a meeting was called of the parties interested in this forest. I attended the meeting, and was appointed as one of the commoners to treat with the railway company for the rights of the public over that ground. Mr. Coverdale, on the part of Lord Wellesley, whose manor this was in principally, said he did not know that any one else had a right there but himself. However, I said I did not understand that, when

when I had grazed the land more or less for a long period, and I thought I had some right there, at all events, to the surface of the soil; and it was maintained that the public had a right in that way. Then I was appointed one of a committee to treat with the railway company for the sale of this ground. He probably might be a lord of the manor. I said, "You may be a lord of the manor if you like, but you have not got much interest there, for the public and the Crown take it pretty much; the Crown the whole year, and the commoner eleven months in the year, and the people recreate over it; therefore I do not know what interest you have;" and I said further about the timber rights, that I was in doubt whether he was entitled at all. I have known myself of the trees being lopped for the deer.

1301. Mr. *Attorney General.*] This was a negotiation; a bargain between you and the railway company?—Yes, that was the intention; will you allow me to make a statement. I doubt whether these parties who have sold them have any right to do so.

1302. *Chairman.*] Of whom are you speaking?—The Woods and Forests.

1303. That is not a portion of our inquiry. We are inquiring merely into facts as they exist, not the legal rights of the Crown or any other parties?—But Mr. Gardiner here stated before you, that he had sold them under the Act of 10 Geo. 4. That is the statement made here. Now I want to say, in my humble opinion, he is quite restricted from selling them under that Act of Parliament.

1304. Mr. *Attorney General.*] You want to say that the enclosures that have been made have been made contrary to law?—I want to show that the Woods and Forests having sold the Crown rights, have acted improperly.

1305. Do you mean contrary to law?—Contrary to this Act of Parliament.

1306. Mr. *Torrens.*] What do you mean by the word "improperly"?—You are aware that all the Crown property and forest chases are put into the hands of the Woods and Forests for management, with certain restrictions, and one of the restrictions here is, that they shall not sell forest chases in England. They go and sell these forest chases to, I do not know to whom, to lords of the manor and others, in a sort of retail manner. I applied myself to the Woods and Forests some years ago whether they would sell any, and they refused to do so.

1307. *Chairman.*] You state it as your opinion that the sale of the forestal rights by the Crown are contrary to the Act of Geo. 4?—Quite so.

1308. That is your opinion?—Yes. As Mr. Gardiner stated here that it was under that Act of Parliament he sold them, I thought it was a proper subject of inquiry.

1309. Mr. *Kinnaird.*] You said you applied to purchase and were refused, was that by correspondence. How are these rights sold. Is there any advertisement or any knowledge of the rights to be sold?—Hearing that these rights were being sold to parties, I went to the Woods and Forests myself, and had some conversation with Mr. Gore about it. He stated then that they should be disposed only to sell to lords of manors, and then I went to Mr. Gardiner also.

1310. *Chairman.*] Did you apply as a lord of the manor?—I did not. Seeing they are now selling to anybody and everybody, it shows how they have now shifted their ground as to selling these forestal rights.

1311. Mr. *Peacocke.*] Your evidence amounts to this, that the Woods and Forests told you they were unwilling to sell forestal rights except to lords of the manor?—Yes.

1312. Mr. *Attorney General.*] Except to those over whose land the forestal right existed?—No.

1313. Do you not know that when lords of the manors were spoken of, those were the lords of manors in whom it was supposed the land vested; over which land the forestal rights had been exercised?—I do not know that it was put in that way. They said they would sell to lords of manors.

1314. You never heard of any sale except to the owner of the soil, as we term it?—Yes, in the return here there are several sales of large quantities and small quantities.

1315. But in all cases it is to persons who have the land. The forestal right is a right of the Crown exercised over certain land?—Yes.

1316. Then how can anybody be interested in that except the man whose land it is a charge upon?—I do not know how it is managed. If a lord of the manor could maintain his right to the whole manor, and they sold the whole to him, I can understand it; but I cannot understand how this is sold to parties who have no more right there than I have.

1317. Do you know that what the Crown has done has been put an end to forestral rights over particular lands?—That, I suppose, is the intention.

1318. Then, the persons interested in having these rights extinguished, and put an end to, are of course those over whose lands they exist?—I want to know how they got possession of such land.

1319. That is another question. I am only speaking of the persons in whose favour those rights have been extinguished?—The lands must belong to somebody.

1320. The land belonging to somebody, and the forestal right of the Crown applying to that land, is it not to the interest of the person who has the land to have the right extinguished?—There is no doubt if a person has an inconvenient right over his land by others he is glad to get it all to himself.

1321. It does not matter to anybody else who has not got the land?—In this way; it facilitates these enclosures.

1322. But I mean directly. It does not directly and immediately affect anybody except that person over whose land it is to be exercised?—If a person has got a piece of land subject to certain rights, if he can buy up those rights, he has it all to himself.

1323. Mr. *Peacocke.*] What I meant to say was this; that other persons might have been willing to buy these forestal rights for the purpose of keeping these lands enclosed?—Perhaps so.

1324. And that the Woods and Forests refused to sell to those persons for those objects?—They stated to me that they refused to sell to anybody but lords of manors.

1325. Viscount *Enfield.*] Would you look at that return (*handing a Paper to Witness*). Is there anybody mentioned in that return who has purchased the Crown rights, and who is not a lord of the manor or an owner of land?—Here is "William Emerson, one acre, three roods, ten perches." He is not a lord of the manor.

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1326. Mr. *Watlington.*] Is he not an owner of land?—How does he get it?

1327. Viscount *Enfield.*] You stated, as I understood, that the Woods and Forests refused to sell those rights to anybody, except owners of land and lords of the manor?—Not owners of land. They refused to sell them except to the lords of the manor.

1328. Is there anybody in that return who does not come under either of these heads; owners of land or lords of manors?—I do not know how they claim the ownership of the land. I might go and claim it, but is it right?

1329. Is there anybody in this return who is not a lord of the manor?—I should not think there are above three or four in the whole lot in this return that are lords of manors.

1330. Are they owners of land?—They say so, but I cannot see how they get the ownership. If you ask me the question, I say they are not lords of manors. There are not above half-a-dozen lords of manors in the whole return.

1331. Give the Committee the name of any one person whom you say is not a lord of the manor?—Mr. Millard is not a lord of the manor, and many others that are named here.

Mr. Charles Watkins, called in; and Examined.

Mr. *C. Watkins.*

1332. *Chairman.*] What office do you hold in the Forest of Waltham?—I am under-keeper of Waltham Walk, and purlieu ranger also in the forest around.

1333. What are your duties?—They used to be to hunt deer in the forest, and to kill the deer, in season, for different persons.

1334. Have you killed any of late years?—Not many lately. Up to the season before last I killed some deer, but not many.

1335. They are nearly extinct, are they not?—There are a few, but very few. Sometimes we see eight to ten together, sometimes five or six, and sometimes threee or four.

1336. How have they become destroyed?—As the old keepers died off, no fresh ones were appointed. There used to be 10, and at that time there was a fair stock of deer; now there are only two, and with the population around the forest, and the enclosures together, the deer have greatly diminished.

1337. The deer have been killed, I suppose?—I think there is no doubt about that.

1338. Have you any other duties. Is it any portion of your duty to look after the offends or encroachments?—Yes, the encroachments.

1339. And to report them?—Yes; to the forest court, the verderers' court, and also to the Office of Woods.

1340. How long is it since there was a forest court?—I should think eight or nine years.

1341. How have you proceeded against persons who have done waste or damage in the forest since that time?—I have presented it to the Office of Woods.

1342. Have you prosecuted any parties before the magistrates?—Yes, for deer-stealing.

1343. And cutting wood illegally?—No, not for cutting wood. The wood about our part of the forest is supposed to belong to the lords of the manors, which the forest-keepers do not particularly notice.

1344. Mr. *Cox.*] Have you ever seen any people from London in the forest?—Great numbers sometimes.

1345. Do you know High Beech?—Very well. It is in my walk.

1346. How long have you known that frequented by the people?—Upwards of 30 years; but more of late years.

1347. Did you ever know of any notice board being stuck up anywhere within your walk, warning the people from trespassing on the forest?—No.

1348. Did you ever, either yourself, or by anyone else, cause any notice to be served, warning the people off?—No, only their cattle in the fence month.

1349. I am speaking of people?—No.

1350. Either there, or in any other part of the forest, within your beat?—Certainly not.

1351. Mr. *Butler.*] You say that you reported offences to the Office of Woods. Was any action taken in consequence of your report?—Not that I know of, in particular. We had no further orders.

1352. When were your reports made, the reports of the encroachments?—At any time. Last week I sent some to the Office of Woods, and, every one that comes under my notice from Waltham Walk to Thornwood Common Gate; that is the boundary.

1353. For how long a time have you been in the habit of reporting these encroachments to the Office of Woods?—For the last 14 or 15 years. My father did so before me, and so did my grandfather.

1354. Do you ever remember any action by the Office of Woods in consequence of any report you have made?—One; but I do not think that it was on my report. It was at Woodford.

1355. How long is that since?—I should think about 12 years ago. It was in the Court of Exchequer.

1356. Since that time, although you have constantly been reporting encroachments, no action has been taken by the Office?—Not that I remember.

1357. Lord *Lovaine.*] Did you ever pull down any fences yourself?—I have never been authorised to do so.

1358. Mr. *Torrens.*] How many reports during the last year may you have made to the Office of Woods and Forests, as near as you can tell?—Perhaps five or six.

1359. And no action has been taken on those reports, that you are aware of?—Not that I am aware of.

1360. What do you consider to be encroachments upon the forest?—Forest lands within the bounds of the forest, that are enclosed by different people. I do not present any now that are sold or compromised by the Crown.

1361. By that you mean that you do not present any over which the forestral rights have been sold?—I do not.

1362. Mr. *Cox.*] How did you obtain the information that the forestral rights had been sold?—I have a list; I know pretty well.

1363. Where did you get that list from?—I had one sent to me.

1364. By whom?—Mr. Mott sent it to me.

1365. Who

1365. Who is Mr. Mott?—A gentleman of that name whom I know.

1366. Mr. *Torrens.*] Is he an officer of the forest?—No, a friend.

1367. Have you any lists sent from the Office of Woods and Forests, of any parcels of land over which the forestral rights have been sold?—No.

1368. You are merely left to guess it or get it from a private individual?—I have not had any from the Office of Woods.

1369. You get it from a private individual?—Yes, so far.

1370. Mr. *Watlington.*] In whose manor is High Beech?—There are two manors; Captain Sotheby's and Sir Charles Wake's.

1371. Are the trees cut there by the lords of the manor?—They are assignment people. There are some assignments on both those manors.

1372. What is the use of the fence month?—It would be kept up for the deer.

1373. In what month?—From the 21st June to the 21st July.

1374. To keep the deer quiet?—Yes.

1375. Therefore, people wandering over the forest at that time, would have interfered with the deer, and therefore you would have restricted them?—If they interfered with the deer we should do so.

1376. What do you mean by interfering with the deer?—If they disturbed the deer, or had taken them away.

1377. But you would not interfere with donkey riding or anything of that sort?—No, if it did not interfere with the quiet of the deer.

1378. Mr. *Kinnaird.*] Whose servant are you?—The Crown's.

1379. You are paid from the Office of Woods?—Yes, at Whitehall-place.

1380. Who do you see when you go to the office; some officer in Whitehall?—Yes, I go to 2, Whitehall-place.

1381. Do you give this form of notice of encroachment in writing?—Yes.

1382. Have you a form provided for the purpose?—No.

1383. You simply write a letter?—Yes. I present encroachments made by so-and-so, stating what it is, what parish it is in, and what walk it is in.

1384. I suppose encroachments begin gradually; a little bank first?—Not always.

1385. What is the usual form?—People are pretty bold in that way. In some places it is merely a bank, and a hedge, and that sort of thing.

1386. A great deal has gone on as to these encroachments in your father's time and your own?—Yes.

1387. Is it increasing, should you say?—In some parts of the forest.

1388. Are the deer poached. If they have been killed, has it been by poaching?—Lately they have. Some years ago a new road was cut through the forest, and the deer were greatly destroyed by that.

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1389. You attribute it to the destruction by those living around?—Yes; and there not being sufficient forest officers.

1390. There is only yourself now left to protect the Crown right?—There is another besides myself.

1391 Mr. *Peacocke.*] Have you many squatters in your walk. That is to say, persons who have no right to be there, but who come and run up a house, and then add a garden, and then a bit more?—No, we do not submit to that. That is not done.

1392. Do not people go on adding, who have already a bit of land in the forest?—Not to my knowledge.

1393. Then, these encroachments, as you call them, which you have reported, have been actual enclosures?—Yes; however large or small it may be, if it comes under my notice it is my duty to present them. As there is no forest court, I present them to the Office of Woods. I used to present to both the verderers' court and the Office of Woods.

1394. Have they taken no sort of notice of your presentments?—Yes, on some occasions.

1395. In what form?—I have been told that parties had been communicated with.

1396. Have these enclosures been abated in consequence?—I have not seen any of them abated.

1397. Do you try to keep up the deer still?—I do. It is my duty to do so.

1398. Do they go on breeding?—They breed every season. I am sorry to say that there is not the protection for them which they require.

1399. Do they increase or decrease?—I am afraid that they do not increase.

1400. Do they remain about the same, or do they decrease?—Of the two, I should say that they decreased.

1401. Viscount *Enfield.*] When the verderers' courts were in existence did you report the encroachments to them or to the forest court?—To both.

1402. Mr. *Cox.*] Do you not lop the trees for the deer in the winter?—I have done so with the holly. Holly is called "vert," and I have done so with ivy, for the deer to eat. I have done that from a child, and my father has done so.

1403. You have never received any notice, prohibiting your doing it from any of the lords of the manor or their agents?—No, certainly not. I have an order from the master keeper to do it.

1404. Was it done in all the manors in your walk?—Yes, certainly, in my walk, and I believe all over the forest.

1405. *Chairman.*] Do you continue to do so over those lands over which the forestral rights have been sold to the lords of the manors?—No.

1406. You cease, after that?—Yes.

Mr. James Patten, called in; and Examined.

1407. *Chairman.*] Where do you reside?—In Windmill-street, Finsbury.

1408. What do you know of the Forest of Waltham, which we are enquiring about?—I am a van proprietor.

1409. You take parties down there, do you?—Yes. I have been in the habit of going there for about the last 25 years.

Mr. *J. Patten.*

1410. Can you state the number you take in the course of the summer months?—It is impossible. I contract with a great many schools. Sometimes 20 vans at a time for one school.

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1411. In one day?—I have had 30 or 40 in a day; different schools. Perhaps three schools in a day; I have had 30 vans in one school.

1412. Your conveyances are used by the public generally, as well as by schools?—Yes, on Monday for workpeople, and on a Saturday for bean feasts and the like.

1413. Do you go most weeks now?—Yes; in the summer season, every day almost.

1414. But more especially on Saturdays and Mondays?—Yes, and on Wednesdays. Wednesday is a day that suits children. It is quieter.

1415. You convey them to and fro, I presume?—Yes.

1416. And you remain there for the day?—Yes.

1417. Have you ever been interrupted, or disturbed, by any parties claiming the right of the soil?—No.

1418. Have you ever heard of any of the people you convey there being at all prevented from enjoying themselves?—Never. There is a place which I see on the map, where those trees are, called the "Avenue," by Wanstead Park, Alderman Finnis lives there; sometimes the children will get up against the gates, and get over the stiles, and I have seen a man come out and order them off.

1419. That is only on private enclosed property?—That is all.

1420. Have there ever been any interfered with on the open spaces of the forest?—Never. I have taken a great many gipsy parties, who took their own provisions, and some coals and wood, and made a fire.

1421. And nobody interfered with them?—Nobody.

1422. Did any of these parties pay anything to the forest officers, or anybody else, for privileges?—No. I never saw anybody there, but a lot of gipsies; they come round generally.

1423. None of the keepers of the forest interfered with you?—No.

1424. Did you go with them yourselves?—I have been; I do not now.

1425. Your servants go?—Yes. Sixteen or eighteen years ago, I used to go myself.

1426. Mr. *Cox.*] Did you ever see any notices prohibiting you, or the people you took there, going on this land?—No; I have been there all the summer months very late, up to about August; I never saw any. I have been there every week from the beginning of May.

1427. Where do the people principally come from?—All parts of the East-end of London, and the West-end, too. I have taken some from Drury-lane.

1428. Do the same schools go year after year?—Yes, regularly.

1429. Can you tell us the names of any schools?—I have a book, and when I take a job I tear one of the leaves off. Some go to Hampton Court; some to one place, and some to another.

1430. Tell us the names of any of the schools?—There is Radnor-street school; a very large school.

1431. Are you in the habit of taking a large school close to this house?—No. I take down a great many of the ragged schools, and all the free schools. The Radnor-street school is a very large school. I have contracted with, perhaps, all the schools round London. Sometimes I have taken 40 or 50 vans. Then I get the remainder of the vans, besides what I have got myself. I have had as many as 12 ragged schools in one day.

1432. Mr. *Attorney-General.*] You take them indiscriminately from the north, east, south, and west of London, and the suburbs?—Yes.

1433. Mr. *Cox.*] Can you give us anything like an approximate notion of the number of persons you take per season?—It is impossible. I never take any account of it. In fact, I have never been through the book to see to that; but we go almost every day in the summer season, for about four months at least

1434. You told us that you took some times thirty vans. How many do you take in a van?—It depends on the size. Generally about 35 children. From 35 to 40.

1435. Viscount *Enfield.*] You never saw any notice posted up in the forest?—No.

1436. It is some years since you have been there yourself. Have you heard of any from your servants?—I always go down two or three times a year, and I have never seen or heard of any notice posted up warning the people off.

1437. Mr. *Kinnaird.*] From your experience, if large inclosures take place, should you consider it to be a great deprivation to the working men of this metropolis, if they were shut out?—I think that it would, and it would be a very great injury to our trade, too, in the summer.

1438. Mr. *Watlington.*] You said that the largest number you have taken down was 30 vans?—I could not say that was the largest. I think we once took 60 vans.

1439. That would make about a 1,000 adults?—They were not all adults. There were a great many children.

1440. What parts do they go to?—A great many go to High Beech, and a great many to Wanstead; that is, the "Avenue," as they call it. There is a large row of trees, where the donkey's go up and down. They also go to Chigwell Row.

1441. They do not wander far into the forest?—No, they do not go far about.

1442. So that if a portion at these spots were left open, the great bulk of the forest might be inclosed, without any detriment to what you call the public?—I think so, if there were to be two or three places left open.

1443. Have you any idea what extent would be required for that purpose. How many acres do you think they would wander over?—Perhaps, 100 acres each lot; perhaps three different places. For instance, if there was a place at Wanstead Flats, another at High Beech, and another at Chigwell Row, I should think that would be sufficient.

1444. The wants of the public would really be properly cared for by about 300 acres?—I should think so.

JAMES WARREN, ESQ., called in; and Examined.

1445. *Chairman.*] Do you live at Chingford?—Yes.

1445.* Are you aware of any encroachments that have taken place within that manor or neighbourhood?—Several.

1446. Is there not one in particular of which you wish to give the Committee some information that has been made by a Mr. Hodgson?—Yes.

1447. Will you state the nature of it?—Some few years ago there was a court held—a homage—for the purpose, I believe, of taking in part of the forest. I was on that homage.

1448. Are you a commoner yourself?—I am a commoner, a copyholder, and a freeholder.

1449. With rights under all three denominations?—Yes.

1450. What has Mr. Hodgson done?—It was objected to; and I objected to consent to it at first, except he made a compensation to the commoners, the copyholders. He then said he would.

1451. What was the result?—He said that he would make grants under certain conditions to the tenants of the manor which he never has done.

1452. What is the quantity of land so inclosed?—I think the first was 20 or 30 acres.

1453. Did you consent?—Yes; upon those conditions, that he would call the court and make grants as a compensation.

1454. The compensation has not been made?—Never.

1455. Have you or those whom you act with taken any steps to obtain it?—No; I have not taken any.

1456. You have not felt justified in going to law with him?—No; it is a dangerous speculation.

1457. Have you any other means of obtaining your rights?—None whatever that I am aware of. There used to be an appeal to the forty day court.

1458. Which is commonly called the verderers' court?—Yes.

1459. Owing to the extinction of the verderers' court, you cannot obtain justice?—No; not without going to expensive legal proceedings.

1460. Mr. *Attorney General.*] Is Mr. Hodgson the lord of the manor?—Yes.

1461. Mr. *G. Hardy.*] Do you know whether he had purchased the forestal rights?—I believe not.

1462. You do not know?—I have every reason to believe not.

1463. Mr. *Cox.*] You told us that a meeting was called, and that, under certain conditions, a permission was given to the lord of the manor to enclose 20 acres?—Yes.

1464. And that 20 acres was enclosed, and the conditions were not performed?—Never.

1465. Has any other enclosure taken place since that of the 20 acres?—Yes; he has done it without the homage at all.

1466. *Chairman.*] This same gentleman?—Yes; he has never asked.

1467. Mr. *Cox.*] He has made a further enclosure without ever consulting the homage?—Yes, of 170 acres.

1468. Will you tell the Committee the exact locality in which this enclosure has taken place?—It lies to the left of Queen Elizabeth's Lodge, going from Chingford Green. There is over 300 acres.

1469. And this particular enclosure you are telling us of, of 170 acres, is in the immediate neighbourhood of Queen Elizabeth's Lodge?—It adjoins some land that that stands on.

1470. Will you tell the Committee whether that was a place which the people of London used largely to resort to?—Yes; I have seen a great number of persons there.

1471. When first did you see them there; in what year?—As long as I have known it; that is over thirty years.

1472. Are they now debarred from going there?—They cannot go on that part.

1473. *Chairman.*] What is the total quantity of acres within Mr. Hodgson's manor?—I think it is 320 or 330 acres.

1474. Then he has enclosed fully one-half?—More than that. I have every reason to believe that he has enclosed more than 200 acres; but I cannot speak positively. We have only got it in the parish books as 170 odd acres.

1475. Then the larger proportion of that land which you have common rights over is gone?—Yes.

1476. Do your common rights extend all over the forest? Do your cattle range at large, or are they confined to within the manor?—We cannot confine them; there is nothing to confine them.

1477. They wander where they please?—Yes.

1478. In fact, his subtraction is not taken from his 320 acres, but from the whole forest?—Yes; then there are other enclosures besides.

1479. But within your manor, the lord has enclosed about 200 acres out of 320 acres?—I have some land in the other manors.

1480. Not in Mr. Hodgson's manor?—Adjoining it.

1481. Do the enclosures go on in all the manors around you?—None of them has been conducted in the same manner as this has. Excepting one case, I do not think that there is any manor in which they have not made a grant to the copyholders in consideration of the loss they sustained.

1482. Have you received any acknowledgment yourself?—In one manor I did.

1483. In what form were you compensated?—I had a grant of two acres in Woodford Manor.

1484. Then you yourself have been an encroacher?—Yes.

1485. Mr. *Cox.*] With reference to these 170 acres which you say have been enclosed without any consent obtained from anybody, do you, or do you not, know whether the lord of the manor has paid anything there for the rights of the Crown?—He told me himself he had not.

1486. Prior to this enclosure taking place, was there ever any notice, a board or otherwise, warning people not to go on this land?—Never; nor is there now.

1487. The enclosure itself acts?—It is fenced round.

1488. Did you ever hear of any one warning the people off?—I have heard that such has been the case.

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1489. When did you hear that?—I heard it several times. A little while ago there was a notice to prevent persons going over the land.

1490. Lord *Lovaine.*] Where?—The land of Mr. Hodgson, which he had enclosed.

1491. Mr. *Cox.*] Was that prior to the enclosure taking place?—No; since.

1492. I am speaking of prior to the enclosure; I ask you whether, prior to the enclosure taking place, you ever heard of any one being warned off the land?—Never.

1493. Viscount *Enfield.*] Do you remember any complaints being made to the verderers' courts when they were in action?—They have been done away with.

1494. In your recollection have any complaints been made to the verderers' courts?—I have heard them from different parties; I have not had occasion to make them myself.

1495. Is that some 10 or 12 years ago?—I should think it is; I think it has been done away with quite that time.

1496. Mr. *G. Hardy.*] You would not have made any complaint in this case if you had got your share?—I consider we are entitled to something as commoners.

1497. Mr. *Watlington.*] How long ago is it since Mr. Hodgson enclosed?—I should think it is over 13 years since he commenced.

1498. And no interference has taken place with that enclosure?—No.

1499. Can you state to the Committee that there is not sufficient common left to the commoners of the unenclosed portion of Mr. Hodgson's manor?—There is not in our parish, because the enclosure of the two manors joins, and we cannot get to the parish without going a mile or two round.

1500. Is not that portion of the manor which is enclosed covered with thick woods, so that there is very little herbage?—We do not consider that enclosed exactly. I do not know how much there is of it.

1501. That is not the enclosure you are speaking of?—No; it is not stocked up. I do not know how much there is of it.

William Henry Black, Esq., called in, and Examined.

W. H. Black, Esq.

1502. Mr. *Butler.*] You are a Fellow of the Antiquarian Society, I believe?—I am.

1503. You have been assistant keeper of the public records?—Yes, for many years; I am a retired assistant keeper.

1504. At the Rolls?—At the Rolls House.

1505. Has your attention been directed to the ancient records and charters of the city of London particularly?—Yes, thirty years ago.

1506. Do you know anything of the existence of a charter conferring certain forest rights on the city of London?—Yes; there were three royal charters of that description issued.

1507. Mr. *Attorney General.*] Are those charters now extant, so that they can themselves be referred to?—Yes.

1508. In what custody are they?—The rolls of two of them are in the possession of the Mayor and citizens of the city of London, and there are enrolments of them upon the public records.

1509. So that anybody can have access to them?—Yes.

1510. Mr. *Butler.*] Will you give the dates of the charters as near as you can?—The first charter of the kind is one of Henry the First; the second is one of Henry the Second.

1511. Mr. *Attorney General.*] Can you give us the years?—There are no years. The practice of the earliest Kings was not to give years till we come to the third, and the third one is of Richard the First, dated the 23d of April, in the fifth year of Richard the First.

1512. Mr. *Butler.*] You are able, I believe, to give us the terms of the charters?—I have an extract of the portions, a copy made from the enrollments.

1513. You have searched for the original charter in the course of your professional avocations?—Yes.

1514. Have you reason to believe that the original charter is destroyed?—The original charter, granted by King Henry the First, is not known to have been extant for a very great length of time, and is not now extant in the records of the city of London, but the Rolls of the other two are, because I have seen and transcribed them myself.

1515. *Chairman.*] Where did you get the transcript you have in your hand?—I made it from the enrollment on the patent roll of King Edward the Fourth.

1516. Which recites the previous one?—It recites it by *inspeximus.*

1517. Mr. *Attorney General.*] Are you now about to read from a copy you have made?—I made this copy myself, and have certified it myself; I have made this translation, and certified that also.

1518. The one is a copy of the Latin, and the other is a translation of the same document?—Yes.

1519. Mr. *Butler.*] Will you read the terms of the charter?—The terms of the first charter, that is, of Henry the First are, "And that the citizens in London do have their huntings, to hunt as best and most fully their ancestors have had them; to wit, in Chiltrie, and Middlesex, and Surrey."

1520. *Chairman.*] Where is Chiltrie?—It is a range of hills extending from Oxfordshire to Hertfordshire.

1521. They are now commonly called the Chiltern Hills?—Yes.

1522. That does not recite any part of the Forest of Waltham at present?—No, not by name. The second charter, that of Henry the Second, says, "I grant also to them that they have their huntings wheresoever they have had them in the time of King Henry, my grandfather." The third charter is, "We grant also to them that they have their huntings wheresoever they have had them in the time of King Henry, grandfather of King Henry, our father."

1523. Then it does not appear that Waltham Forest is mentioned in any of the grants?—Not by name.

1524. But it does mention by name other districts: Chiltrie, Middlesex, and Surrey?—Yes.

1525. There is no mention of the county of Essex, is there?—It is not mentioned specifically.

1526. Mr. *Butler.*] Have you reason to believe that the county of Essex was intended that Middlesex should have been Essex?—No.

1527. Are

1527. Are you in possession of any document, or book of ancient date, showing that the City authorities made a grant of the right of common hunt?—No; but I know from the records of the City of London.

1528. Mr. *Attorney General.*] You are now referring to the records of the City of London; are you referring to records in the possession of the corporate authorities of the City of London?—I am.

1529. And which may be had recourse to?—And which may be had recourse to.

1530. Mr. *Butler.*] Will you answer my question as to the right of common hunt?—What I know of the common hunt of the City of London is, that there is, or was, and has been, from ancient times, an officer called the Common Hunt, who was elected by the citizens from time to time, who had a stipend, and who commonly dwelt in Essex, within the forest.

1531. Are you aware of any grant to any person resident in the county of Essex of the right of common hunt by the Corporation of London?—I know one instance in which the officer called the Common Hunt, Charles Cottrell, Esq., of Low Leighton, Essex, was admitted by the Court of Aldermen in 1786. It is an official book of the City of London from which I derive that information.

1532. Mr. *Attorney General.*] What does the word "admitted" mean, admitted to what?—To the office of common hunt.

1533. *Chairman.*] Is that the only instance you find in that record of the office of common hunt?—No; the notices of the different elections go back as far as Richard the Second.

1534. Are they invariably of persons resident in the county of Essex?—No; the officers are only described by name. This instance which I have is, where the officer was resident at Low Leighton.

1535. It merely describes the person elected as residing at so-and-so; he might reside in Kent, or any other county, and be elected to the office?—Possibly it might be so. As far as I recollect of the records of the City of London relating to these elections, the citizens maintain their right to elect the officer called Common Hunt against Royal nomination, and against the nomination of the Queen and aristocracy by recommendatory letters, and they insisted on electing their own officer.

1536. And they selected him as they would any other officer, from where they could find a suitable person?—Yes.

1537. You do not find any record that he was enjoined to live in any particular district?—No; I have not searched particularly; I speak from memory, going back over records for forty years past.

1538. Mr. *Butler.*] Referring to ancient documents and to your general knowledge of ancient literature, do you consider the word Middlesex to apply wholly to the county of Middlesex, as it is defined in the present day?—Yes; because by the same charter the whole county of Middlesex is given to farm for 300 *l.* a-year to the citizens of London.

1539. To the sheriffs?—The county is given to farm, and they have a right of appointing their sheriffs; therefore the term Middlesex at the end of the Charter must have the same meaning as the term Middlesex must have at the beginning, and I apprehend there has been no alteration of the boundaries of Middlesex since; but with respect to the huntings, the forest-lands extended right through the north of Middlesex, out of which Enfield Chase was taken, and so into Essex.

1540. Mr. *Attorney General.*] You know the gentlemen elected by the City of London as their sheriffs from that time forward have been sheriffs of Middlesex?—Yes.

1541. Mr. *Butler.*] I think you resided in the Forest of Waltham?—I have lodged there occasionally with my family for the benefit of health and recreation. I live in the east end of London.

1542. Perhaps it is hardly fair to ask you why you left that locality; did you find the enclosures there interfered with your comfort?—Yes. I have not latterly taken lodgings there in the summer time, because of the enclosures, which I have looked upon as illegal, and they obstruct our free progress, and our rambling over those parts, which the citizens and inhabitants of the east end of London have from time immemorial from before the Conquest always had free access over, even during the fence month, unless they interfered with the game.

1543. How long have you known that to be the case?—About forty years.

1544. And you never, in any part of the forest, saw any notice warning people not to trespass?—Certainly not; and if there had been, I should not have regarded it.

1545. Did you ever hear of any persons being warned by keepers, lords of manors, or anybody else, to keep from trespassing?—Never.

1546. You have told us about these three charters; it does not appear by your explanation that the county of Essex was at all included; have you ever heard of a charter in the reign of Henry the Third?—There are several charters of Henry the Third.

1547. I speak of one especially granted in the year 1226; have you had your attention called to that?—I have gone through all the charters many years ago; I do not recollect what the contents are without reference, because there are nine charters of Henry the Third.

1548. I want the one of 1226?—I have not got the dates here.

1549. Is there one there about the hunt?—I do not know any charter of Henry the Third relating to hunting, excepting there may be one reciting and confirming these previous charters.

1550. It might not only confirm, but might have extended them into Essex?—No; there is no such thing to my knowledge.

1551. You have told us that these two charters of Henry the Second and Richard the First are still in existence?—The originals are in existence.

1552. Do you know where they are?—In the office of the town clerk of the city of London.

1553. In what they call the muniment room?—I do not know the name of the room; I have been in a strong room, but it is in the town clerk's office.

1554. You have seen them?—I have seen them, handled them, and copied them myself thirty years ago.

1555. Mr. *Watlington.*] You have spoken of the charters with regard to the citizens of London; are you aware of any charter giving the general public any rights?—Yes; the charter of the Forest, the charter of King John, Henry the Third, and Edward the First.

1556. *Chairman.*] You speak of the charter *De Foresto*?—Yes.

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1557. Which is general, and not local?—Yes; which gives liberties all over England; they are the old forest laws of King Canute.

1558. It is the general statute, and does not refer to the Forest of Epping in particular?—No.

1559. Mr. *Watlington.*] Had the crowd of excursionists which go in the direction of Epping Forest anything to do with your ceasing to make it a place of retirement?—Nothing at all, because I am delighted to see them. I have often calculated that there were from 100,000 to 200,000 people passing into and out of the forest.

1560. *Chairman.*] In the same day?—In one day. I am sure there have been 200,000 people from the east end of London in the forests of Essex.

1561. Was that any particular day of the year?—Yes; it was about the time that is called Fairlop Fair.

1562. That is extinct, is it not?—No.

1563. Mr. *Attorney General.*] I think you said that the public had resorted to the different portions of the forest from time immemorial, and you went on to say, I think, from before the Conquest?—I believe so.

1564. Is it your opinion that, for the purpose of recreation and innocent enjoyment, what we call the public, now-a-days, has used portions of the forest from the time, say, of the Conquest?—Yes, I do think so.

1565. You are aware of the beasts of forest, and, probably, that the Crown had a right to keep wolves and wild boars in the Forest of Epping, and to hunt them?—No, I was not.

1566. Are you not aware that wolves and wild boars are enumerated in the books of authority as beasts of the chase?—Not wolves, because wolves are not venery.

1567. I am speaking of the beasts that may be kept and hunted by the Crown in the Royal forests?—Not wolves or foxes; they are specially excepted.

1568. I say wolves and wild boars?—Wild boars were beasts of venery.

1569. Of course I need hardly put the question of whether the presence of wolves for the purpose of being hunted in this forest be in any way consistent or compatible with the usages which are now made of it by crowds of people. I do not know whether a wild boar would, in your opinion, be quite consistent with the sort of usage that is made of it by the holiday keepers in the present day?—Perfectly so; supposing wild boars were there, because, for instance, we have the commemoration of a scholar killing a wild boar in a wood near Oxford.

1570. You think people would not be frightened, and would go just as they do now, although there were wild boars about?—There was nothing to hinder them; because the foresters in fee were not allowed to take *cheminage* of anybody, except with horses and carts No foot-passengers had any toll or hindrance.

1571. They could always go when and where they liked?—Yes; on the demesne woods of the Crown.

Martis, 19° *die Maii*, 1863.

MEMBERS PRESENT:

Mr. Bruce.	Viscount Enfield.
Mr. Watlington.	Lord Lovaine.
Mr. Macdonogh.	Sir John Trollope.
Mr. Kinnaird.	Mr. Torrens.
Mr. Peacocke.	Mr. Cox.

THE RIGHT HONOURABLE SIR JOHN TROLLOPE, BART., IN THE CHAIR.

HORACE WATSON, Esq., called in; and Examined.

H. Watson, Esq.

19 May 1863.

1572. *Chairman.*] YOU are Solicitor to the Commissioners of Woods and Forests, Mr. Watson?—I am, with the exception of that part of the forests called New, Dean, and Epping.

1573. Are you with regard to the portion of Epping Forest which is called Hainault?—I am with regard to that portion of Waltham which is called Hainault.

1574. What is the date of your appointment?—January 1855.

1575. Can you speak from records in your office when that portion of the forest of Waltham was disafforested?—I can speak from records to which I have had access with regard to the disafforesting of that part of the Forest of Waltham called Hainault.

1576. Under what Act of Parliament was it disafforested?—It was disafforested under the Act of 1851, which is the 14th and 15th Victoria, cap. 43.

1577. Can you inform this Committee what were the contents of the statutable acres of that portion of Waltham Forest, in the year 1851, when that Act of Parliament was in contemplation?—The contents of that part of Waltham Forest which has been called Hainault Forest, but which is more properly called East and West Hainault Walks, in Waltham Forest, were in 1851 17,000 acres, of which about 13,000 acres were already enclosed lands, and about 4,000 were wastes and commons.

1578. Subject to rights of commonage?—Subject to rights of commonage.

1579. What was the portion of the forest which was then known as the King's Woods?—About 2,900 or 3,000 acres.

1580. Will you tell this Committee what rights the Crown possessed over those 3,000 acres?—Over those 3,000 acres the Crown was entitled to the soil and to the timber. It possessed also forestal rights over such 3,000 acres in common with the rest of the unenclosed lands in the Forest of Hainault.

1581. And a certain portion beyond that which you have described belonged to private individuals?—About 1,200 acres. Beyond the King's forest, which contained, as stated, 2,900 or 3,000 acres, there were 1,200 acres, the soil of which belonged to the lords of the manors, but which were subject to rights of common, and also subject to forestal rights of the Crown. Before I leave the description of the rights of the Crown, I must state that in addition to the rights which I have already mentioned, the Crown, in respect of some ancient inclosed farms within the ambit of what was, in 1851, the Forest of Hainault, was entitled to rights of common or of pasturage over that part of the forest which has been referred to as unenclosed; and there were certain rights in the King's Wood or King's Forest in addition to those rights of common and pasturage called fuel assignments. Those were attached to 73 different estates, of which the Crown was the owner of several. The origin and nature of those rights is very clearly stated in the 15th report of the Commissioners of 1793. There were certain poor widows of Barking also entitled to fuel rights, which were compensated under the Act of 1851, which rights then ceased, and which it is not necessary to take into consideration at present.

1582. We will come to that part of the inquiry presently. Under that Act of 1851, were not Commissioners appointed to carry it into execution?—Commissioners were appointed to carry it into execution.

1583. When did they make their award?—They made their award on the 6th of November 1852.

1584. Now, perhaps, you will proceed to inform the Committee how they allotted the lands which they disposed of?—They allotted under the 6th section of the Act of 1851, as compensation to the Queen for the forestal rights in the Forest of Hainault, and for her rights of timber, about 1,870 acres. But the Act of 1851, in the 20th section, contained an express reservation of the rights of the Crown to all rights of common which the Crown was then entitled to. No allotment was made by the Commissioners under the Act of 1851 in satisfaction of those rights; nor were those rights in any way affected either by the Act of 1851 or the award made under it.

1585. They only proceeded to dispose of the right to the soil and the timber?—And the forestal rights. The rights of common were reserved under the Act, and were not affected by the award.

1586. When you state that 1,870 acres were allotted to the Crown, did the Crown take the timber over the whole 3,000 acres, or only over that portion which was so allotted?—The Crown took the timber over the whole 2,900 or 3,000 acres; and out of the proceeds of the timber the Crown had to pay the expense of carrying the Act into execution.

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1587. As regards its own allotment and that to other parties?—Quite so.

1588. The whole expenses?—The whole expenses.

1589. How do you dispose of the remainder of the 3,000 acres, after allotting 1870 to the Crown?—Of the remainder about 45 acres were allotted originally to Sir C. Hulse, who was lord of the manor of Barking, and who claimed to be entitled to the soil of the King's Woods. In order to give the Committee some notion of how that claim arose, which is rather necessary, I will briefly state what the nature of the Crown's title was to the soil of this part of the forest. Originally the Crown had only forestal rights over the King's Forest, as it had over the rest of Hainault Forest and Epping Forest. The soil was the property of different lords of manors. That part of Hainault Forest called King's Forest, was situated in the parishes of Barking and Dagenham; and the manor of Barking was the property of the monastery of Barking. On the suppression of the religious houses in the reign of Henry VIII., the manor of Barking became the property of the Crown. In the reign of Charles I., the manor of Barking was granted away by the Crown, subject to the reservation to the Crown of the soil of the King's Woods, with the wood which was growing upon it. The manor of Barking, subject to that reservation, which has always since continued in the Crown, was in 1851 the property of Sir C. Hulse. Sir C. Hulse contended that the reservation to the Crown was of the woods only, and not of the soil in addition. By way of compromise it was arranged that an allotment out of the King's Woods of 45 acres should be made to him, which the Crown agreed to buy under the powers of the Act of Parliament. There was a clause containing power to make a compromise, and under that power the allotment instead of being made to Sir C. Hulse, was, in fact, made to the Crown, as purchaser from Sir C. Hulse of what rights he had. Then the residue of the forest, which contained about 370 acres, after setting out the roads, was left unenclosed, and by the 6th section of the Act of 1851, became the property of the Queen, and the several persons entitled to rights of common in and over the forest, as they were at the time of the passing of the Act of 1851 entitled to the same, freed and divested from all rights of soil, timber, and all forestal rights of Her Majesty, her heirs and successors.

1590. You set out a portion, you said, for roads. What quantity was that?—About 27 acres.

1591. Were there not about 970 acres remaining, to be allotted among the commoners?—There were about 970, which became the property of the Queen and the other commoners.

1592. You also stated that there were 1,200 acres beyond these woods, the King's Woods; were they commonable lands?—They were.

1593. Have they been dealt with also?—They were not dealt with by the Act of 1851.

1594. Was not a memorial presented in the year 1854 to the Commissioners of Woods, praying that trustees might be appointed to preserve the rights of commoners?—Yes, a memorial of that description was presented.

1595. What was the result of that application?—The result of that application was, that the memorialists were informed that the Commissioners of Woods had no power to comply with the prayer of the memorial, by appointing trustees.

1596. Was not a meeting of the commoners subsequently held at Ilford, in 1855, in consequence of which they agreed to apply to the Commissioners of Inclosure to deal with the 970 acres of commonable land in Barking and Dagenham?—There was such a meeting.

1597. What course was pursued in reference to that application?—An application was made to the Inclosure Commissioners, under the General Inclosure Act of the 8th and 9th Victoria, cap. 118, and an assistant commissioner attended at Ilford, for the purpose of ascertaining whether the conditions precedent to the carrying out of the inclosure had been complied with, namely, whether two-thirds of the persons entitled to rights of common had assented to the inclosure. He attended at Ilford accordingly, and evidence was given before him, showing that, although two-thirds of the persons entitled to rights of common in the particular parish in which the land then dealt with was situated, had signed the application, still that previously to the Act of 1851 it had been the practice in all parishes in the forest of Hainault, and especially that part of the forest of Hainault in which the King's Woods, and the 1,200 acres of manorial land, were situated, the inhabitants had been permitted, and had used, to let their cattle stray over the whole waste, and therefore, although the consent of two-thirds of the commoners in Barking and Dagenham had been obtained, the commissioner thought that there was *primâ facie* evidence of an indiscriminate right of common over the whole of the great waste, *i.e.*, of the 4,000 acres, and not merely of the 3,000 acres. The consent of two-thirds of the commoners in Chigwell, Lambourne, and Stapleford Abbot, had not been obtained, and he considered that he had no jurisdiction, under those circumstances, to proceed with the inclosure, and consequently, upon that occasion, it was not proceeded with.

1598. Was there not a further meeting of the commoners held in 1857, to consider what steps should be taken in the matter?—There was.

1599. What was the result?—The result of that was an application to Parliament in 1858. Notice being given of the intention to apply to Parliament, according to the standing orders in November 1857, for an Act to appoint a commission to allot to each of the parishes having rights of common—first of all ascertaining what were the specific rights of common—a specified portion of the ground as common ground to the parishes establishing their right.

1600. Did that Bill pass?—That Bill passed after some opposition, both in the House of Commons and the House of Lords. In the House of Commons it was petitioned against by several gentlemen in the neighbourhood of Chigwell. It was referred to a Select Committee, and passed the House of Commons; it then went into the House of Lords, and there it was petitioned against by the lords of the manor, who asked that the operation of the measure should be confined to the 969 or the 970 acres which were left unallotted in the King's Woods. They alleged that the 1,200 acres beyond the King's Woods were their private property, and that it would be an invasion of their rights of property if such a Bill were sanctioned by the Legislature. They sought to confine the operation of the measure to that part of the waste land in the King's Woods, the right

right of soil in which was compensated for already under the Act of 1851. That opposition also, after being heard by the Select Committee of the House of Lords, proved ineffectual, and the Bill was passed with some verbal amendment, in the shape in which it was originally introduced.

1601. Did that Bill include the 1,200 acres?—That Bill included the 1,200 acres. I may perhaps be allowed briefly to refer to the provisions of that Bill. It may be considered to be divided into two parts. It authorised a commissioner to be appointed by the Inclosure Commissioners to ascertain in the first instance who were the persons entitled to fuel assignments in the King's Woods, and the value of the rights to which those persons were entitled. The Commissioners was to make an allotment to the persons entitled to the fuel assignments, in satisfaction of their rights, and then under the 5th Section he was empowered to sell to pay the expenses, and under the 6th, he was to ascertain whether the rights of common which had been exercised in Hainault Forest, were limited in law to the particular parishes in which the land was situated, in respect to which the right of common was claimed, that is to say, whether the land owners in the parish of Barking were entitled only to the right of common over that part of the land which was situate in the parish of Barking, or whether, on the other hand, the commoners of Barking were entitled to the right of common over the whole of the unenclosed lands in Hainault Forest, and what was the nature of the different rights. The Commissioner having ascertained whether there was a separate common right in law for each parish, or, whether there was one aggregate common right, was, if he found it was one great common for all the parishes together to set out a specific part of the aggregate common to satisfy the wants of each parish, and on the making of his award all rights of intercommonage were to cease. Then by the 7th section a power of appeal from his decision was given to the Court of Common Pleas; and by the 9th section it was directed that no allotment should be made in respect to the soil in King's Woods, on account of that part of the wood being inclosed, inasmuch as the Crown had already been compensated for that part under the Act of 1851. In the 9th section also the Commissioners had imposed upon him a discretionary power to make any roads in the King's Forest but not in the rest of the forest, and he might cause any allotment to be fenced which he should make under the powers of that Act.

1602. Mr. *Cox.*] Is that Act called the Commons' Allotment Act?—It is.

1603. *Chairman.*] The Commissioner was duly appointed by the Inclosure Commissioners, and proceeded to find the quantities of land for the various parishes?—The Commissioner was appointed by the Inclosure Commissioners, and he proceeded with the performance of his duties. First of all he made an allotment to satisfy fuel rights. The allotment to the fuel assignments extended altogether to 268 acres. He sold 43 acres to pay expenses; he allotted 20 acres under the 10th section of the Act of 1858 as glebe land to Barking Side Chapel. That was the quantity specified in the 10th section; it was not a discretionary power to allot, but he was expressly to allot not more than 20 acres.

1604. After he had allotted the land, was there not an appeal made to the Common Pleas?—There was; he allotted 10 acres for road, and made various other allotments, making a total of 340 acres, and leaving 630 acres to be disposed of among the commoners. Then, under the 6th section of the Act, he found that, in addition to the 630 acres which were in the King's Woods, there were the following commonable lands in Hainault Forest in Stapleford Abbot about 130 acres; in Lambourne about 196; in Chigwell about 776, in Woodford about nine; in Navestock 90 acres; and in Barking about 45 acres, making a total of about 1,248 acres. Then the Commissioner found that, as regarded the common rights in Woodford and Navestock, the right was confined to those parishes respectively; that is to say, that the landowners in Woodford had exclusive rights of common in Woodford, and the landowners in Navestock had exclusive rights of common in Navestock, but, subject to those exceptions, the other rights over all the residue of the waste were indiscriminate, and that each proprietor in Barking, Dagenham, Stapleford Abbot, Lambourne, and Chigwell, who had a right of common in Hainault Forest, was entitled to exercise that right over the unenclosed lands in the King's Woods, the residue of which, after the deductions I have mentioned, amounted to about 630 acres, and also over the rest of the 1,248 acres, the particulars of which I have already given. From that decision an appeal was presented to the Court of Common Pleas; an argument took place before the Court, but the Court affirmed the decision of the Commissioner.

1605. Mr. *Kinnaird.*] What year was that?—It is not stated in the Commissioner's award.

1606. Mr. *Cox.*] What is the date of the award?—The date of the ultimate award was the 13th of May, 1861. The Commissioner's decision, as to the nature of the rights of the commoners having been affirmed by the Court of Common Pleas, he made his award on the 13th of May, 1861, and by that award he allotted as common, for the parish of Barking, about 528 acres; for Dagenham, about 42 acres; for Stapleford Abbot, about 191 acres; for Chigwell, about 701 acres; for Lambourne, about 314 acres; for Woodford, about nine acres; and for Neavestock, about 90 acres; making a total of about 1,875 acres.

1607. What was it he allotted to Stapleford Abbot?—The exact quantity is 190 acres, 3 roods, and 27 perches. The result, of course, of this proceeding was, that as regards the land in Chigwell, Lambourne, and Stapleford Abbot, the persons who were at the time of the passing of the Act of 1858 entitled to the soil and to rights of common in those parishes became the absolute owners of the allotments made under that Act, and that as regards the common allotments in Barking and Dagenham, the landowners that were entitled to rights of common, (the rights of soil, having been satisfied, under the Act of 1851,) became the absolute owners of the commons allotted by the Commissioner under the Act of 1858. Then, on the 25th of January 1862, the Inclosure Commissioners made a provisional order for the inclosure, under the general Inclosure Act of the 8 & 9 Vict. c. 118, of the common allotment made to the parish of Barking. Under that order, five acres are to be set apart for exercise and recreation, and two acres and a half for the labouring poor. On the same day, a similar order was made for the inclosure of the Dagenham common allotment, by which two acres were set apart for exercise

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exercise and recreation, and the same quantity for the labouring poor. These orders were confirmed by an Act of Parliament, 25 & 26 Vict. c. 47, and the same Act confirmed an order of the 9th of January 1862, for the inclosure of the Chigwell allotment, subject to an alteration mentioned in the 1st section of the Act, that alteration being of this nature, that instead of a small quantity, I forget the exact extent which was provided to be set apart for exercise and recreation in Chigwell, 50 acres were substituted. This Bill, so far as regards Chigwell only, was petitioned against in the House of Commons, and the result of the opposition which the Bill encountered was the alteration I have mentioned. In the House of Lords three petitions were presented against the Bill, the measure was referred to a Select Committee, counsel were instructed to appear in support of the measure, and the provisional order which it proposed to confirm; but at the time appointed for the meeting of the Committee no counsel, agent, or petitioner, appeared in support of either of the three petitions, and the Bill was, therefore, passed by the House, and became law, without any alteration as regards any of the provisional orders, except Chigwell. Then, on the 5th of June 1862, the Inclosure Commissioners made a provisional order for the inclosure of the Stapleford Abbot's allotment, and that order was confirmed by Act of Parliament, 25 & 26 Vict. c. 94. I am afraid the facts which I have had to refer to are rather complicated, but perhaps I may be allowed briefly to summarise what I have stated. The effect of all these proceedings is this: that the Crown, in satisfaction of its forestal rights in the whole forest of Hainault, its rights of soil and of timber in that part of Hainault Forest which has been called the King's Wood, received an allotment of 1,870 acres, or thereabouts; that the Crown acquired by purchase from Sir C. Hulse an additional allotment of 45 acres in the King's Wood; that 340 acres in the King's Wood have been set out to the fuel assignment holders; that the residue of the King's Wood has become the absolute property of the landed proprietors, who were, up to 1851, entitled to rights of common over Hainault Forest, and whose lands lay in that part of the parishes of Barking, Stapleford Abbot, and Dagenham, which were within the boundary of the Old Forest.

1608. Mr. *Kinnaird.*] What was that residue?—630 acres. As regards Chigwell, Lambourne, and Stapleford Abbot, separate parts of the aggregate common have been set out to those parishes, so that the lords of manors, or other persons entitled to the soil, and the commoners, are among themselves the absolute owners of that land; and with the exception of Lambourne, Navestock, and Woodford, for which there is no provisional order as yet made, the inclosure of the whole of the waste lands in the Forest of Hainault has been already sanctioned by Parliament.

1609. *Chairman.*] Why has Lambourne been made an exception?—I am not able to state the reason. The Crown, I believe, has only a very few acres; not any considerable quantity, certainly, in Lambourne, and no proceedings have yet been taken to effect an inclosure of the waste lands in Lambourne parish.

1610. To carry it into effect, it will simply require an order of the Inclosure Commissioners?—Yes, which will be obtained on the consent of two-thirds of the persons entitled to the rights of common, and of the lords entitled to the right of soil. The order must be confirmed by Parliament.

1611. That is the only portion of the forest now uninclosed as regards its allotment and cultivation?—The parts I have mentioned are the only portions of which the inclosure has not been sanctioned by Parliament, inasmuch as the allotments ultimately to be made under the inclosure for Barking, Chigwell, Stapleford Abbot, and Dagenham, to the owners of rights of common, have not yet been actually made because after the inclosure is sanctioned by Parliament, it always takes a little time before the valuers are able to ascertain the value of the different properties and rights of common, in order to make the allotment justly to each.

1612. Is that all you wish to say?—That explains the steps which have been taken, and the manner in which the rights in the forest have been dealt with.

1613. Mr. *Cox.*] Will you be good enough to turn to Mr. Wetherall's award of the 13th of May, and tell the Committee what was allotted to Chigwell parish by him?—Shall I read it?

1614. No; merely give the heads?—701 acres, 2 roods, and 31 perches,

1615. Now, be good enough to turn to the provisional order of the Inclosure Commissioners, in respect to Chigwell, and tell the Committee what those orders propose to operate upon?—I have not a copy of the provisional order relating to Chigwell.

1616. You have the Act which confirmed the provisional order. It is about 50 acres, you told us?—I do not know the contents of the order.

1617. If you have not the provisional order, you have the Act which put the provisional order in force. You told us about it, just now. I think you said the Committee gave 50 acres, or more?—I have seen the Act. Yes, that is so, I believe.

1618. Will you be good enough to tell the Committee what quantity of land; what acreage, that provisional order dealt with?—I am really not aware what quantity it dealt with. I have only seen the Act of Parliament, and I referred to it, because it sanctioned the inclosure in Barking and Dagenham. The Crown has no interest whatever in Chigwell, of any description, and it is, consequently, not necessary for me, in my character of solicitor to the Woods and Land Revenue, to take any part in the inclosure of Chigwell.

1619. Then, you tell the Committee that you do not know the extent of the acreage which the Inclosure Commissioners dealt with at Chigwell?—I do not.

1620. Mr. *Watlington.*] I wish to ask you a question with respect to the allotment made of that portion of the ground which is set apart for purposes of recreation; these allotments which you speak of are made under the provision of the General Inclosure Act?—They are.

1621. Which prescribes a maximum and minimum?—I believe it does.

1622. Will you have the goodness to refer to the section?—It is the 30th section of the 3d and 4th Victoria, cap. 118. It limits the ground which is to be appropriated as allotments for purposes of exercise and recreation according to the quantity hereinafter mentioned, that is to say, when lands are inclosed situate in any parish or place

place of which, according to the last Parliamentary Census, the population shall amount to 10,000, there shall be 10 acres set apart for exercise and recreation; when the population is 5,000 and less than 10,000, eight acres; where the lands to be inclosed shall be situate in any parish the population of which according to such census shall amount to more than 2,000 and be less than 5,000, five acres; and in every case except as aforesaid, four acres.

1623. In the case of Chigwell, the largest amount prescribed by that Act would be set apart for purposes of recreation, would it not?—I have already stated that the Crown has not any land in Chigwell, and, therefore, it has not been necessary for me to ascertain the particulars with regard to the extent of the population, or the maximum amount of the land inclosed so set apart.

1624. You cannot answer the question?—No.

1625. But you can answer this question, was the provisional order in any case interfered with except in that of Chigwell?—In neither of the other cases.

1626. You know nothing about the alteration or the desirability of the alteration; the changing of the five acres allotted originally to 50?—Nothing except from hearsay.

1627. Did not the Select Committee of the House of Lords strike out the provisions which had reference to the power of making roads?—Yes, in the Act of 1858, it being considered that the right of the lords of manors were being interfered with. When I say the power was struck out, I think that the power originally contained in the Act to make roads was ambiguous. It was not intended to appropriate any other land than land the right to the soil of which was in the Crown; but undoubtedly the language was ambiguous, and it was objected to when the Bill came before the Select Committee of the House of Lords. I was present, and at once said that there was not any intention to take the land of the lords of the manor, and that there would be no objection to limit the power expressly, as it was limited in intention, to the land in the King's Woods, the rights of soil of which were in the Crown.

1628. So far as the recreation of the general public is concerned, no provision has ever been made for that. The provision is for the allotment of land for the recreation of the inhabitants of the parish only?—I think so, under the Inclosure Act.

1629. It is not for the general public?—The honourable Member places me in some difficulty with respect to the question. The term "general public" is rather an indefinite expression.

1630. I may take it in this way, the provisions for recreation which are made in this Inclosure Act, are made for the recreation of the people of the parish to which the allotment is made?—I believe so, speaking from recollection.

1631. Mr. *Kinnaird.*] Were none others contemplated in the Act, does it limit it to the inhabitants of the parish. Was that the intention?—The better course, perhaps, for me, would be to refer to the recital of the section which I have quoted. There it says the allotment is to be made for the inhabitants of the neighbourhood.

1632. Do you understand it to be strictly and positively nothing but the parish; how do you define it in your own notion?—I think, in point of law, it might not be limited to the parish.

1633. But if not to the parish, it is to the neighbourhood?—Yes.

1634. And the neighbourhood would include a certain portion of the general public?—Yes, it might do so.

1635. *Chairman.*] Are you quoting now the Act of last Session?—No; the Act of 1845, the general Act.

1636. You have not the Act of last Session, in which there is this clause in reference to giving a larger portion to Chigwell than is given in the general Act?—No; it is printed with the others.

1637. But it has not particularly attracted your attention?—I have not been interested in it, because, as I said before, the Crown is not interested in any of the land of Chigwell parish.

1638. Mr. *Kinnaird.*] Have you any objection to produce the provisional order on which the land in Chigwell was inclosed; I think it was handed to you by a gentleman just now?—Probably, the gentleman who handed it to me will tender it to the Committee.

As it is in the room, we would rather have it from you.

Chairman.] I think it would be irregular for the witness to hand in a paper which has just been handed to him by a by-stander.

Witness.] I do not wish to volunteer to give evidence about that which it has not been necessary for me to make myself acquainted with.

1639. Mr. *Kinnaird.*] Would you allow me to ask you this: you have referred to a certain money-purchase by the Crown of 45 acres; where did the money come from for that purchase?—It came out of the capital of the land revenue of the Crown.

1640. Not from any special sale of their particular rights?—Certainly not.

1641. From the general land revenue?—Yes.

1642. Then the capital of the land revenue of the Crown is available for the purchase of land under these circumstances?—Only for the purpose of buying land, which is itself again to become a source of revenue to the public at large.

1643. Mr. *Peacocke.*] You stated that 1,870 acres were allotted to the Crown, and 970 acres, as I understood you, were allotted to the Queen and Commoners; did not you use that expression?—Certainly.

1644. Did the Crown have any portion of that 970 acres?—The Crown received part of that 970 acres as the owner of certain fuel rights, and it acquired by purchase the ownership which others were entitled to, who had, before the disafforesting of Hainault, the right of taking certain fuel for consumption.

1645. What I want to arrive at is, how many acres in all does the Crown possess?—How much it possesses within the Forest of Hainault, which was open in 1851?

1646. Yes.—There was an allotment of 1,870 acres to the Crown; then there was a purchase of 45 acres from Sir C. Hulse; there has been an allotment to the Crown as the owner of the fuel assignments, which I have mentioned, and it has acquired by the purchase of other fuel assignments after the passing of the Act of 1858, that purchase-money being paid out of the sale of other Crown lands; altogether, about 122 acres.

1647. So that it has altogether about 170 acres

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acres in addition; 1,870 in round numbers?—About.

1648. That will amount, in all, to something like 2,040 acres, in round numbers?—Yes.

1649. I suppose you know this property very well?—No; I know the title to it very well; I do not know the property itself.

1650. What I want to know is, has the Crown inclosed, for the purpose of cultivation, the whole of the property it possesses in that neighbourhood?—Every acre is not only enclosed and cultivated, but it is let on lease.

1651. And not one single acre is kept for recreative purposes, of that portion which has been allotted to the Crown?—The Commissioners of Woods have no power under the Land Revenue Act to keep it for such purposes, and they would have neglected their duties as trustees for the public at large, if they kept the lands which were allotted to the Crown, for the purposes which you have mentioned.

1652. Do you mean to say there is a particular statute to prevent them doing so?—Yes.

1653. *Chairman.*] Perhaps I had better put it from the chair. Will you state if the Land Revenue Act does not describe and expressly limit for what purposes land may be granted from the Crown?—Undoubtedly, the 10th Geo. 4, cap. 50, section 45, limits the power of making grants of land. It provides that the Queen may grant any land for churches or chapels, burial grounds, ministers' residences, or for parochial or district schools, provided that nothing shall authorise the Queen to grant more than five acres in any one case, or to grant any premises in any one instance, which shall exceed in value the sum of 1,000 *l.* These being objects which every private landowner would probably have to provide for in the management of his estate. That is the only power which the Act gives to deal with the Crown lands, otherwise than for the benefit of the Crown and the whole public of the United Kingdom, as interested in the Consolidated Fund.

1654. What that goes to prove is, that there is no power of granting land for recreative purposes?—None.

1655. *Mr. Kinnaird.*] But that statute does not prevent the Crown from keeping a portion of their lands in an unenclosed state?—If it does not in express terms, in spirit and intention it is perfectly clear; I think that the Commissioners of Woods and Forests would be guilty of a breach of duty, and liable to be called to account in Parliament if they were to leave unappropriated for the purposes of exercise or recreation, any Crown lands, the income of which legitimately belongs to the Consolidated Fund under the provisions of the Act.

1656. That is a general opinion of your own. What I mean is, that there is no clause in the Act which prevents them so doing?—There is no express provision in so many words, but the whole intention of the Act clearly is, that the land shall produce revenue.

1657. Mr. *Bruce.*] During the steps that were taken for the inclosure of the property of this forest, was any claim set up on behalf of the public, apart from that claim to which you have alluded?—During what time?

1658. During the time that steps were being taken for the inclosure of the forest?—A petition was presented against the Bill of 1858, by the owners of land in Chigwell, who certainly complained of the Bill, but their petition was referred to the Select Committee of the House of Commons, and as I have already stated, the Committee were satisfied with the propriety of the measure, and passed the Bill as originally framed.

1659. You are not aware, you cannot speak of your own knowledge, whether anybody appeared before the Inclosure Commissioner while in the prosecution of his duty to assert the rights of the public?—I think we are speaking of two different Bills. I am speaking of the Bill of 1858, I think you are speaking of the Bill of last year. I am not aware of any person appearing before the Inclosure Commissioners to oppose the measures of last Session, which sanctioned the inclosure of land in Barking, Dagenham, and Stapleford Abbot.

1660. Mr. *Kinnaird.*] Who was the special Commissioner?—Mr. Wetherell.

1661. Is he a lawyer?—He is a barrister, and is a gentleman who, I should think, has had as much to do with the inclosure of waste land as any other person in the kingdom.

1662. Mr. *Cox.*] He is an Assistant Commissioner?—Yes.

The Honourable C. Gore, called in; and Examined.

Hon. *C. Gore.*

1663. *Chairman.*] You are Commissioner of Woods and Forests, Mr. Gore?—I am.

1664. Perhaps you would be good enough to state to the Committee from what period of time you have been so?—From 1839.

1665. When were the Crown allotments under the disafforesting Act of 1852, placed under your charge?—In 1853, I think.

1666. Can you describe to the Committee the extent of this allotment, and the condition in which you found it?—The allotment to the Crown was made in lieu of its forestal rights over the King's Woods.

1667. Was it covered with timber?—I think there were upwards of 100,000 trees, oak, hornbeam, and the like.

1668. And underwood?—Yes.

1669. Was it open in portions, to admit the commoners' cattle?—Yes, on three sides.

1670. What sort of state was the soil in at that time?—In a very wet state, totally unproductive of anything but timber.

1671. Totally unproductive?—Totally unproductive.

1672. Can you tell me what was the income of the King's Woods up to that time?—I think about 500 *l.* a year, from the occasional cutting down of the timber.

1673. Was the timber of a valuable character?—Yes.

1674. By the disafforesting Act of 1852, were the Inclosure Commissioners to inclose, fence, and make roads?—Yes, the Disafforesting Commissioners.

1675. When was this work commenced?—In August 1853.

1676. How long did they take in completing it?—About a year and three months.

1677. It

1677. It was completed in a year and three months?—Yes.

1678. Can you state who paid the costs of this work?—The costs of the Disafforesting Commission, and the compensation to the Lord Warden and forest officers, were paid out of the proceeds of the cutting of timber in 969 acres of Common allotments.

1679. That timber being reserved to the Crown at the time of the inclosure?—Yes.

1680. Did the timber of the 900 acres pay all the expenses of the Act, and the compensation to which you have alluded also?—Yes.

1681. The expenses of inclosing the lands, as well as the subsequent expenses?—The subsequent expenses in the reclamation of the Crown allotment, cost about 42,000 *l.*, I think.

1682. Did that sum of 42,000 *l.* include the prior expenses that you spoke of?—No, it was exclusive of that.

1683. But with respect to the compensation to these parties, the outlay was paid for out of the proceeds of the timber on the 900 acres?—Yes, which realised nearly 21,000 *l.*

1684. And the cost?—The cost was somewhat under that.

1685. There remains a balance then?—A balance of about 1,300 *l.*, which goes towards the compensation still payable to some of the foresters, office-keepers, and others, and which amounts to about 97 *l.* a year.

1686. Which you pay out of the proceeds of that balance?—Out of the proceeds of that balance.

1687. The 42,000 *l.* you state to be spent in clearing, draining, fencing, and road-making?—And farm-buildings.

1688. Was that covered by the proceeds of the timber on other portions of the allotment?—Upon the Crown allotment.

1689. By Crown allotments of 1,870 acres?—Yes.

1690. And that clears the whole expenses?—Yes; and a balance remains.

1691. A balance in favour of the Crown?—Yes.

1692. Then, in fact, you state that the public has been put to no cost whatever by this inclosure and disafforesting?—No, none whatever.

1693. And what, after completing all these works and paying the cost, is the result to the public?—The result to the public is: a rental of upwards of 4,000 *l.* a year, or about 2 *l.* 5 *s.* per acre per annum, derived from the Crown allotment.

1694. Including the purchase; does that include what you purchased?—No, without the purchase.

1695. The Crown allotments only produce about 4,000 *l.* a year?—£.4,000 a year.

1696. Or nearly 45 *s.* per acre?—Yes.

1697. For what term of years have you let it?—The greater part of it on lease for 31 years.

1698. From what date, do you remember?—From October 1854.

1699. Has it all been thoroughly drained?—All admirably drained, and the draining has turned out most successfully.

1700. And it is now in a high state of cultivation?—It is in a very fine state of cultivation now.

1701. Is it all let in one farm?—There are a few acres let to other people, but, generally speaking, it is let in one farm to Mr. Alison.

1702. You had certain allotments in lieu of fuel assignments, had you not?—Yes; they were made under the specific Act to which Mr. Watson referred.

1703. They have been disposed of, too, on lease, have they not?—Yes, they have.

1704. And will form an additional income to the 4,000 *l.* you spoke of?—Yes.

1705. You have also made other claims in some of the parishes that have allotments?—In the parishes of Barking, Stapleford Abbots, and Dagenham, the Crown has claims to allotments in respect of the farms that are within those parishes.

1706. Are those allotments made?—The claims are made.

1707. All the costs of your works are shown in the Annual Report made by your office to Parliament?—Yes.

1708. And the results of those works?—Yes.

1709. You bring all the expenditure within your office strictly to public account?—Annually.

1710. You do not, as was formerly done, defray the cost of one work out of another, and account for the whole, and charge for the whole?—No; the accounts are published in great detail.

1711. Then, in disposing of these lands, had you any authority to allot any portion of them to the public for recreation or exercise?—No power exists for doing so.

1712. Not under your Act of Parliament?—The Act of Parliament, as I conceive, actually restrains the Commissioners of Woods from appropriating any portion of the hereditary possessions of the Crown other than at their full and fair value.

1713. You are limited as to what you can portion them to otherwise than as to the public revenue?—There are certain specific limitations.

1714. Which have been spoken of by the previous witness?—Yes.

1715. Then, you have no power whatever to grant any rights to the public over this forest?—None whatever.

1716. Did you consider that the public have a right to make use of it as a public right?—I had no power to entertain such an application had it been preferred, but no application was preferred.

1717. Then, the only parties you had to deal with were yourselves, on behalf of the Crown, the lords of the manors, and the commoners?—Quite so.

1718. You have stated that you had no power to deal with that, but has it suggested itself to your mind, that it would be necessary to leave any open space within this Forest of Hainault for the use of the public?—I think that it would be a very desirable thing that certain portions of Epping and Hainault Forests, where the public frequent, should be acquired and set apart in perpetuity for the recreation of the public.

1719. But if the soil is in the Crown, or in the Lords of Manors, would the public have a right to that soil beyond the limit expressly provided for by Act of Parliament otherwise than by purchase?—Not otherwise than by purchase. Those rights would have to be acquired as the rights were acquired at Battersea Park, Victoria Park, and in other places which have been acquired and appropriated for the recreation of the public.

1720. Has it been within the time of your official connexion with the office that a large fair, which was held within the limits of Hainault

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Forest, has been abolished by Act of Parliament?—Yes, Fairlop Fair.

1721. Was it owing to irregularities that occurred there?—No; when it ceased to be a forest it became enclosed ground. I am not sure that now they do not hold a fair. It is not now called Fairlop Fair; it was then. They do hold it now, I believe, on the unenclosed wastes of the forest.

1722. But not on the part belonging to the Crown?—Not at Fairlop. The place where it was held forms a portion of that which was allotted to the Crown.

1723. Then the site of that ancient fair is now in the Crown?—Yes, and is now in cultivation.

1724. You named some parks in the neighbourhood of London; were they under your jurisdiction?—No.

1725. They were more vested in the Board of Works?—Yes, in charge of that Board.

1726. You had nothing to do with them?—I have nothing to do with any portion of the London parks that are open to the public. I may state that when the office of the Board of Works was separated from the office of Woods in 1851, Lord John Russell, who was then Prime Minister, in introducing the Bill, used the words which I will read, and I think he draws the distinction that was intended by the Government in bringing forward that measure. He says, "By this proposed separation, we get rid of what has frequently happened, viz., that when large expenses have been incurred for certain public works, the sums were raised by making them a charge on the land revenues of the Crown; whereas, the object being the formation of public parks, or the improvement of streets in the Metropolis, or in Dublin, or Edinburgh, the expense should rather have been thrown on the general revenue of the country. And there was no saving to the country effected by making such expense a charge on the land revenues of the Crown; because, whether it came out of the Crown lands or out of the general revenue, it was the same thing in the end. But it was certainly calculated to keep from the public view the expenses incurred in those cases. According to the statement I have now made, the land revenues will be in future managed as a department of the revenue. The persons employed in that office will have only to consider how best to manage the rents they receive from that property which is leasehold, and also what is the best mode of managing the Woods and Forests; and they will have nothing to do with the consideration of any expenses, except such as any owner of property would think it necessary to incur for the preservation and improvement of his property." That was the intention of the Government in introducing that separation, and that I conceive was the intention of the Act of Parliament by which that separation was effected.

1727. Do you wish to state that in carrying out the duties of your office you have acted thoroughly up to the spirit of that statement?—I have felt it my duty to do so, as I believe I am bound to do under the Act.

1728. Mr. *Peacocke.*] When you had received under your care these 2,150 acres, did you make any reference to the Treasury for instructions?—Yes; I can perform no act for the legal disposal of such a tract of land without the sanction of the Treasury.

1729. Then, in short, if the House of Commons is dissatisfied with any act of your department, it is not on your shoulders, but on the Treasury?—I act under the directions of the Treasury, provided they are not inconsistent with the Land Revenue Acts.

1730. On the subject of Hainault Forest, did you make any special reference to the Treasury as to what line you should take as regards this land?—Every step that I took with reference to the reclamation of the allotments awarded to the Crown at Hainault was done with the previous sanction of the Treasury.

1731. Did you call their attention especially to the fact of its contiguity to London, and of how extensively it had been enjoyed as a recreation ground by its inhabitants?—No, I did not, because I had no power to take that into consideration in dealing with it.

1732. You might have called their attention to it?—They would have had no power under the Land Revenues Act to authorise me to do it.

1733. You consider, and very properly consider, that under that Act you have no power to grant lands for recreative purposes, but at the same time under that Act I apprehend that it is left to the discretion of the Treasury, as it is left to the discretion of an individual, to leave any of the Crown lands open to the enjoyment of the public, giving them a permissive right to go over it?—The Act of the 10 Geo. 4, c. 50, which is what I may call the charter of the land revenues, and which Act regulates the management of the revenues, obliges me to deal, for the purpose of revenue, with the whole of the Crown property.

1734. Take the case of Richmond Park; if you consider that the Crown ought absolutely to get the largest amount of revenue out of its property, I apprehend you would get a much larger revenue by granting it on lease?—The portions of the Royal Parks that are open to the public are separated from the land revenues by special Acts of Parliament, and cannot be let on lease.

1735. There would have been nothing to prevent the Treasury from transferring this from your department?—There is no power to make such transfer, or to let on lease any of the Royal Parks for building or other purposes.

1736. Is there a power for the Treasury, for instance, to have transferred these 2,150 acres from your department to Mr. Cowper's department?—No.

1737. You stated that you gained 4,000*l.* a year from this property; will you have the goodness to say how much capital has been sunk on it?—The sum sunk, or rather the sum expended in the reclamation of that land, was 42,000*l.*

1738. I believe that the evidence you have given to-day, or the greater part of it, appears every year in the Woods and Forests?—In the Report made to Parliament in 1857, I gave the whole history of the proceedings from the introduction of the Bill for the reclamation of Hainault Forest up to the letting it on lease for 31 years.

1739. Mr. *Watlington.*] That 42,000*l.* has been recovered, has it not, by the sale of the timber?—Yes.

1740. It is not an outlay?—No; the timber was sold, and realised 45,000*l.*; of that 45,000*l.* for the timber, 42,000*l.* was expended in the reclamation of the Crown allotment.

1741. Mr. *Peacocke.*] How much out of the general fund?—Nothing whatever.

1742. Mr.

1742. Mr. *Watlington.*] The Crown, in the King's Woods, was in the position of the lord of the manor?—Yes, having the right of the soil and timber.

1743. You are acquainted with the alteration that was made in regard to the Chigwell inclosure last year; the allotment of five acres being turned into 50 acres?—Only as one of the general public, by hearsay, because the Crown had no interest in Chigwell, and it did not come officially before me in any way.

1744. Mr. *Macdonogh.*] If I understand you aright, in speaking of the management which appears to have been so successful, and of the 4,000 *l.* a year, you are confining yourself to Hainault Forest entirely?—I am.

1745. Every step which you took was under the provisions of the statute for disafforesting Hainault?—Yes.

1746. Having regard also to the Enclosure Acts?—No; the Commissioners who carried out the enclosure of Hainault Forest allotted to the Crown, in severalty, 1,873 acres, and, therefore, the Crown becoming the owner in severalty of those 1,873 acres, had only to consider the most advisable way of dealing with that allotment.

1747. That is the allotment in severalty to themselves?—Yes.

1748. But provisions were made in relation to the rights of commoners; you are aware of that, of course?—That was beyond the 1,873 acres which were allotted to the Crown.

1749. You are also aware that under the 7th & 8th Victoria, provision was made in relation to the allotment of certain spaces for the recreation of the inhabitants of the neighbourhood respectively?—Yes.

1750. Of course the word "neighbourhood" is properly to be construed as the vicinage; not confined to the parishes only, but the vicinage of the parishes; do you not take it so, as well as the last witness?—Yes, it may be so.

1751. With regard to Hainault, the outlay was 42,000 *l.* in what?—In draining, fencing, making farm buildings, and taking other steps necessary to convert it from a forest into a farm.

1752. What was the 20,000 *l.* expended for?—That was for the expense of the disafforestation generally, the compensation to the lord warden, and the forest officers.

1753. £. 62,000 was expended altogether?—Yes.

1754. And the total results in benefit to the public or to the Crown were 4,000 *l.* a year?—Yes.

1755. Is there any likelihood of increase from the dropping of the leases for 31 years?—It was let then at the full value. What may be the improved value hereafter I cannot say.

1756. It was a rack-rent at that time?—Yes.

1757. Mr. *Kinnaird.*] According to your understanding of the Inclosure Act, were you compelled to make a farm of it; was that specified?—It was an allotment given to the Crown to be applied to land revenue purposes.

1758. Do you consider it necessary, being land revenue, to make it agricultural land?—It was to cease to be a forest, and was to be converted into a farm, or made otherwise productive of revenue.

1759. Does it say into a farm?—No.

1760. Have you ever considered whether, being so near the metropolis, in a short time it might not be taken up on long leases, and for building detached villas?—I stated in the report which I made in 1857, that a portion of it was considered applicable for building purposes. I advertised, and took all the steps I could to induce building speculators to take it, but having kept it for some months, and no adequate offer having been made, I felt that I should not be justified in keeping it any longer unproductive.

1761. You were not precluded by the Act from so doing. You had full powers?—I might either let land for building or for farm purposes. In the case of farm purposes, I cannot grant a lease longer than 31 years; in the case of building leases, I have the power to grant leases for 99 years. I think that there was a want of water on that allotment, which would have made it very difficult to apply it for that purpose.

1762. Have you sunk an Artesian well on the farm, so as to get the water?—They have sunk wells, but only surface wells.

1763. I suppose the same might have been done for building purposes?—I do not know that any well has been sunk upon the portion considered most suitable for villas.

1764. You have stated that you thought it most desirable, in your own opinion, that land so near the metropolis should be kept for recreative purposes?—I thought that some portions of Epping or Hainault Forests might be acquired by the public for those purposes.

1765. Do you think that a certain portion might have been reserved, something in the character of a park, and more building leases let round it, so as to obtain the double end of increased revenue to the Crown, and at the same time securing, quite within the power of the Act, a certain portion for the houses, and yet have retained it for the neighbourhood and the public?—I do not think that at that distance from London a park, with villas built round it, would have been formed.

1766. Are you aware that great numbers of people are in the habit of visiting those parts?—I do not think that any portion of the Crown allotment was ever visited by large portions of the public.

1767. How near is the nearest point to London?—The portion most suitable for villas is about five miles from Ilford, and about 11 or 12 miles from London.

1768. What is the nearest point of the railway to it?—Ilford, which is about five miles.

1769. Are you not aware that it has been the habit of the people to visit that part by rail, and to spend the day in different parts of Hainault Forest?—They may have done so.

1770.—You are not aware that vast numbers do so?—I do not believe they do.

1771. You stated that some course must have been adopted, as was adopted with regard to Battersea and Victoria Parks. Had the Crown, in either of those parks, land of their own at that time?—None whatever.

1772. Then it was done distinctly by purchase?—Yes.

1773. And at a very considerable expense?—Yes.

1774. Would it not have been cheaper for the Crown to have retained what it has, without the expense of the purchase, and to have made a park which would eventually have been built round, as in the neighbourhood of Victoria and Battersea?—That would have been appropriating portions

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of the hereditary possessions of the Crown, and converting them into a public park, without compensation to the Crown, and in violation of the spirit of the Land Revenue Acts.

1775. Would you not have got it in the additional value of the surrounding plots of land?—It is a matter of opinion; my opinion is, that a park like Battersea Park or the Regent's Park, made 12 miles from London, would not have been built round, and therefore that the return contemplated by letting a portion for building sites would not have been realized.

1776. I do not think it is much further than Richmond Park, which is close upon nine miles, is it not. Are you not aware how very valuable all the land surrounding Richmond Park is for building purposes?—I think to the West End of London. people will build villas, who, I think, practically do not build villas to the east of London.

1777. Are you aware of the great price which Lord Bessborough's land in the neighbourhood of Richmond fetched, when it was sold the other day; and that in the neighbourhood of Wimbledon, for instance, building is now going on to a very great extent, and that land is now selling for building purposes at 400 *l.* an acre, and some at 600 *l.* an acre?—Yes.

1778. Is there any reason that the population on the other side of London might not wish to enjoy the same advantages?—I think, practically, villa sites are not sought after to the east of London, as they are about Richmond Park and to the west of London.

1779. Are you aware how much Walthamstow and all that neighbourhood is sought after?—I am not sufficiently acquainted with that neighbourhood to be enabled to make my opinion of any value.

1780. Mr. *Cox.*] Was the Disafforesting Act passed in 1851?—Yes.

1781. Will you tell the Committee what brought about the preparation of that Act?—The unproductive state of Hainault Forest, and the frequent complaints that were made of the state of the population.

1782. Was there ever any report made from your office, either to Parliament or to the Commissioners of Her Majesty's Treasury, on the subject of this disafforesting?—Yes; a Bill was introduced with the sanction of the Treasury.

1783. Was there any report made from your office, either to the Treasury or to Parliament, on the subject of this forest, prior to the preparation of the Disafforesting Act?—In 1818 a Bill was introduced by the Commissioners of Woods to disafforest Hainault Forest. It passed the House of Commons, but was thrown out in the House of Lords.

1784. The Bill having passed, solicited, as we call it, by your office, what steps did your office take after the Bill became an Act of Parliament?—Mr. Watson can explain that better than I can. By the provisions of the Bill, Commissioners, I think, were appointed to allot to the different persons interested.

1785. By whom were those Commissioners appointed?—One was appointed by the Commissioners of Woods, another by the Enclosure Commissioners, and another, I think, by the two Commissioners already appointed.

1786. They having been appointed, and having made their report, do I understand you to say that it then came into your hands in 1852 to carry into effect?—In 1853 the allotment awarded to the Crown was placed in my charge.

1787. I want to know whether your office had anything to do between 1851, when the Act passed for disafforesting, and the 6th of November 1852, when the award was made?—Not in the working of the Act. The disafforestation Commissioners were independent of me.

1788. Did you take any steps at all?—None except to represent the interest of the Crown before the Commissioners.

1789. Was there not a part of that land awarded by the award of the 6th of November 1852, to the Crown, a large oak, called Fairlop Oak?—No; I believe it had long since passed away. There was a plain called the Fairlop Plain, but I think that the oak had long disappeared.

1790. Were you aware in 1852, when this award came into your hands to carry out, that the locality called Fairlop Plain, was the resort of thousands and tens of thousands of people, not once, but a great many times in the year?—I believe that it was resorted to during the period of the fair; whether it was at any other time I do not know.

1791. You said just now that Fairlop Fair was abolished by Act of Parliament, what was that Act?—The Act for the disafforestation of Hainault Forest and the award gave in severalty to the Crown certain allotments, and those allotments included the site of Fairlop Fair; and, therefore, the very fact of the enclosure of that allotment took away any power to hold the fair in that portion. The clause of the 14 & 15 Vict. c. 43, is as follows:—"That the Commissioners of this Act, as soon as they shall have ascertained the aforesaid boundaries, shall proceed to set out and allot to Her Majesty such part or parts of the said King's forest or King's Woods as they shall think sufficient compensation to Her Majesty for all her forestal rights in and over the said Forest of Hainault, for her rights of soil in the said King's forest or King's Woods, and in other the uninclosed portions of the said forest of Hainault (if any) for Her rights of timber and other trees, bushes, and underwoods in the said woods or elsewhere in the said forest; and that such allotment or allotments, when made, shall be vested in Her Majesty, Her Heirs and Successors, as part and parcel of the hereditary possessions and land revenues of Her Crown, freed and discharged from all rights or claims of common, of pasture, estovers, or assignments, of fuel, wood, and all other rights or claims whatsoever."

1792. That is the Disafforesting Act?—Yes.

1793. Not the Forest Allotment Act?—No.

1794. I want to know whether your office, with the knowledge you had of its being a place of resort, took any steps whatever to call the attention of the Government to the fact of its being a place of public resort by thousands of people?—The Disafforestation Commissioners allotted to the Crown in severalty, 1,873 acres, and they fixed on the position within the King's Woods, where that Crown allotment should be; and then, under the Act of 10 Geo. 4th, which is the Act by which my proceedings are governed, I possessed no power to appropriate any portion of that Crown allotment for other purposes than of revenue.

1795. That was not my question; my question was, whether after the passing of the Act, and prior to the allottment taking place by the Commissioners,

missioners, with the knowledge you had, that this part of the forest was a place of resort to great numbers of people, whether you took any steps whatever to call the attention of the Commissioners to that fact?—Till the award was made, I had no knowledge where the land that was to be allotted to the Crown was situated, and therefore, till the allotment was placed in charge with me, I was not called on, nor had I any power to make any representations.

1796. Then, when the award was placed in your charge, and you found that it comprised this place of public resort, you found yourself precluded by the Act of 10 Geo. 4th from taking any steps whatever to secure the rights of the public over this ground?—Yes, I felt precluded by the Land Revenue Act from appropriating any part for recreation.

1797. After you took possession, on the part of the Crown, of these 1,873 acres, did you interfere at all, in any shape or way, at the time of the passing of the Commons Allotment Act?—I think I can tell you exactly the steps taken. I quote this from the Report to the Treasury which was laid before Parliament on the 7th of August 1860: "After the award, under the Act of 1851, was completed, an application was made to the Inclosure Commissioners for the enclosure of the unallotted lands in the King's Woods, containing about 969 acres, but the proceedings proved abortive, owing to the Assistant Enclosure Commission being of opinion that there was *primâ facie* evidence of the landowners in Chigwell, and the other northern parishes, being entitled to rights of common, in which case the requisite number of consents (two-thirds in value) to the inclosure would not have been obtained; there was thus a tract of upwards of 2,000 acres of land, lying in an unproductive state within 10 miles of London, and there were no means, except by a multiplicity of legal proceedings, of ascertaining the persons really entitled to rights of common over it. Under the circumstances I have referred to, your Lordships were afterwards pleased to sanction the preparation of a Bill for introduction into Parliament with the following objects in view: first, the appointment of a commissioner to carry out the provisions of the Bill, with power to sell land for payment of expenses; secondly, the ascertainment of persons entitled to full rights in the unallotted parts of the King's Woods, containing 969 acres, and the satisfaction of such rights by allotments out of such lands; thirdly, the ascertainment of the persons entitled to rights of common over the unallotted 969 acres in the King's Woods, and over the northern wastes, containing about 1,114 acres, which were in Hainault Forest, though not in the King's Woods, and the allotment of a specific portion of the commons to each district having the rights of common."

1798. Then, after the passing of the Commons Allotment Act, has your office taken any steps whatever to see how that was carried into effect?—Not as regards the working of the Act; that would rest with the officer appointed by the Enclosure Commissioners entirely. When this petition, which I have referred to, was presented, I made a report to the Treasury.

1799. Did you refer to the Enclosure Commissioners?—Most probably, because the proceedings under that Act were taken by the Commissioner, and I had no power to control the Commissioner.

1800. Are the Committee to understand that since the passing of the Commons Enclosure Act your office has not interfered in any shape or way with the land dealt with under that Act of Parliament?—No; except to watch that the Crown, under these enclosures, got a proper allotment with reference to its rights.

1801. Are the Committee to understand that your management of this Forest of Hainault, where so much of it has been allotted to the Crown, has been the management of a private individual only?—Of a private individual.

1802. And without any reference or regard whatever to its having, any part of it, been the resort of a great number of people?—Yes, having, as I conceive, under the Land Revenue Act, no power whatever to treat it otherwise than as a private individual would treat any allotment awarded to him upon the enclosure of a common.

1803. Mr. *Bruce.*] You consider your immediate superiors to be the Treasury?—Yes.

1804. You are, as it were, the agent of the Treasury in the management of these estates?—I act under the direction of the Treasury.

1805. Any application, therefore, for the allotment of a portion of the Crown's property for the purpose of the public would be made to the Treasury, and not to you, I presume?—It might be made to the Treasury; but at the same time the Treasury have no power to deal with that property in any way inconsistent with the Land Revenue Acts.

1806. If the Treasury have no power, still less have you?—It is the same power, and under the same Act of Parliament.

1807. Mr. *Peacocke.*] To put your position very simply, you are the land agents of the Treasury?—The land agents of the Crown; but only able to make any expenditure in the management of the property with the approval of the Treasury.

1808. Viscount *Enfield.*] And you are tied down by Act of Parliament to your duties?—Yes, definitely tied down.

1809. Mr. *Watlington.*] You stated, in answer to an Honourable Member, that the Enclosure Commissioners were forbidden to enclose within 15 miles of London, except by Act of Parliament?—Yes; I believe that used to be the case, but I do not like to give an answer as to what the powers of the Enclosure Commissioners are.

1810. I only wanted to ask you whether that power was extended or confined?—That limitation of their power has recently been extended to all inclosures.

1811. *Chairman.*] Were you ever in charge of that portion of the Forest of Waltham which is now distinguished as Epping Forest?—I was, for about a year.

1812. Was your attention called, during that time, to the encroachments which were going on in that part of the forest?—I found that a case had been submitted to the Attorney-General as to what steps should be taken to stop encroachments, and the opinion of the Attorney-General was taken thereon.

1813. Did you take any action on the opinion of the Attorney-General?—Yes.

1814. What did you do?—Invitations were made to the parties interested to acquire by purchase rights of the Crown over Epping Forest.

1815. Mr. *Macdonogh.*] Were you at the sitting of the Committee when the Attorney-General objected to the production of that case

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and opinion?—No; I have not been in the Committee-room any day except this.

1816. Mr. Kennedy had been your predecessor?—Yes.

1817. And I presume that Mr. Howard, the other Commissioner, had equal powers and rights with you?—Mr. Howard was appointed to succeed Mr. Kennedy.

1818. Since then you and he have both been in office?—Yes, but having, under the Act of Parliament, separate duties.

1819. In 1853 Epping Forest was placed under your care?—Temporarily in 1854.

1820. And continued under your care for what length of time?—One year.

1821. Whilst it was under your care for that one year you had personal knowledge of the encroachments which were made, in the discharge of your duty?—I found that encroachments had been made. No proceedings can be taken to throw down encroachments except they are taken by the Attorney General.

1822. You first of all had personal knowledge of these encroachments that were brought under your notice; is not that the fact?—It was within my knowledge that encroachments were being made.

1823. Encroachments of an illegal character, of course?—Yes. Encroachments, I suppose, must be illegal.

1824. Did they erect fences or walls in the forest?—They erected fences.

1825. Was it reported to you what the height of the fences was, so as to show that they were illegal, and would prevent the deer passing over them?—During the period that I had charge of Epping Forest I do not at this distance of time recall that any special representation was made that the fences of the encroachments were of too great a height.

1826. In consequence of the communications made to you by your subordinates, you directed a case to be submitted to the Attorney General?—No.

1827. Who did?—Mr. Kennedy had done so previously.

1828. I presume there is a copy of the case in the office?—There is.

1829. And of the opinion?—Yes.

1830. Had you any communication with the verderer of the forest?—I believe the verderer of the forest did make a communication to me.

1831. Was that Colonel Palmer?—Yes.

1832. From your knowledge of the Acts of Parliament, I infer that you know the provisions of the 10th George the Fourth, in relation to the powers of verderers?—Yes; by the 10th Geo. 4, c. 50, there is a power in the verderers of the forest to take steps as to encroachments in the forest.

1833. When the verderer of the forest had properly communicated with you in relation to these encroachments, was that fact submitted by you to the Attorney General for his opinion?—I speak from recollection, but the impression on my mind is, that the verderer applied to the Attorney General direct, and not to me, in the first instance.

1834. That is your memory?—That is as far as my memory serves me.

1835. I believe you know that no step was afterwards taken in relation to the verderer's office?—Yes; perhaps it would give more information to the Committee if, supposing there is a letter from the verderer to me, and my answer to him, that I should put that in.

1836. On a future day you will produce it?—I will.

1837. Whilst you had charge of Epping Forest, were you aware of the annual stag hunt which used to take place when the Corporation of London used to betake themselves there?—I was aware there was a thing called Epping Hunt.

1838. Did you ever see the charter, which I have seen and read, of Richard the First?—I have heard of it.

1839. And also the charter of Henry?—I have heard of it.

1840. And you know, perhaps, that there was such an officer of the Corporation of London as a person called the "Common Hunt"?—I have heard of such a thing.

1841. Then you are aware that the Corporation of London, by virtue of these charters, had hunted there?—I have heard generally of Epping Hunt.

1842. Did you ever happen to see the two charters to which I refer?—I rather think I have, but it is a very long time ago.

1843. Perhaps you have read the enrolments, or copies of them in some of the books of the history of Essex?—Yes; I think I have read of them somewhere.

1844. In addition to the annual stag hunt, and these charters to which you referred, were you not aware, during the time when Epping Forest was under your special care, that the inhabitants of that portion of London contiguous to the north-east, were in the habit of resorting there for amusement?—Yes.

1845. And that there were commoners' rights in the forest as well?—Yes.

1846. And these commoners' rights consisted of grazing, and taking small wood?—Yes.

1847. Of course you are aware of the power of the Crown, through its public officer, the Attorney General, to prevent encroachments, if he thinks fit?—Yes.

1848. And to cause them to be pulled down as nuisances; do you not know that to be the law?—The Attorney-General can, as I apprehend, only take or direct proceedings to be taken in a Court of competent jurisdiction for the protection of the right of the Crown.

1849. But no step whatever was taken even after the communication of the verderer Colonel Palmer, or after the case whatever it was which Mr. Kennedy submitted to the Attorney-General?—The law officers advised that no legal proceedings should be instituted.

1850. After that did you see the notification issued by the Woods and Forests which was read here in evidence the other day, calling on the parties who had made the encroachments to buy up the forestal rights of the Crown, and that if they did not buy up the forestal rights of the Crown these encroachments would be abated and pulled down?—I did, I saw the circular which was issued.

1851. Those, in substance, were the terms of that circular?—I cannot from recollection say the exact terms of the circular, but no doubt the circular that was read the other day was the circular.

1852. The result of that threat to abate and pull down the wrongful encroachments was in many cases to induce parties who had committed encroachments to come in and buy the forestal rights of the Crown;—Yes.

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1853. Do you not think that by abstaining from pulling down the encroachments and by calling upon them to buy the forestal rights, else the encroachments would be pulled down, and subsequently receiving money for the forestal rights, was a species of recognition of the encroachments which were made?—No, I do not think so.

1854. That is a matter of opinion, but it is your opinion?—Yes.

1855. Mr. *Watlington.*] Did the charters as to which Mr. Macdonogh has asked you, apply to Middlesex?—I imagine they referred to Essex.

1856. Mr. *Macdonogh.*] Is it not the fact, that there were no forests of the Crown in Middlesex to which the citizens of London had access?—I am not aware of any in modern times.

1857. Mr. *Torrens.*] Have you seen a return, presented to Parliament last August, of the sale of the Crown rights over parts of the land in Epping Forest?—Yes; my name is attached to it.

1858. Will you look at it, and inform me whether there was any authority or license given by any parties to make enclosures—(*handing same to the Witness*)?—This return is a return of the nature of the forestal rights possessed by the Crown over the forests of Hainault and Epping; what right the Crown has parted with; the date when they were sold; and the sum of money or equivalent for which they were disposed of.

1859. I understood from your evidence that in consequence of the sale of these Crown rights, enclosures were made in the Forest of Epping; was there any license to make those enclosures given by any authority from your department?—A circular was issued to those who had made encroachments, inviting them to purchase the Crown's rights; it did not say that any license was given to people to encroach.

1860. I ask you whether any license was given to make enclosures in consequence of these Crown rights having been purchased?—No, none that I am aware of.

1861. Can you say where the records of the verderers' courts or the records relating to the Forest of Epping are now deposited?—No, I have had nothing to say to Epping Forest for 10 years, and therefore I cannot tell you.

1862. What gentlemen of your department could give such information?—Mr. Howard is in charge of Epping Forest.

1863. But he is unable to give that information regarding the records?—I have now nothing whatever to say to Epping Forest.

1864. Mr. *Bruce.*] Have you seen this notice put in by Mr. Howard. It is the list of notices to persons to purchase forestal rights (*handing a paper to the Witness*)?—No.

1865. Was any such notice issued while you were in charge of the department which Mr. Howard now occupies?—I think I have stated that, founded on the opinion of the law officers, circulars were sent to encroachers during the time I had charge of Epping Forest, inviting them to purchase the Crown rights.

JOHN WESTON MORRIS, Esq., called in; and Examined.

J. W. Morris, Esq.

1866. *Chairman.*] ARE you a Solicitor at Chigwell?—I am.

1867. Have you been concerned for the promoters of the enclosure of that part of Hainault Forest called Chigwell?—Yes.

1868. How were your clients entitled to that part of the ground?—My clients became entitled under the award of Mr. Wetherell, made under the Commons Allotment Act of 1857.

1869. What steps did you take thereon?—The steps I took were under the General Enclosure Act. We proceeded to make certain representations, as pointed out in the Act, to the Enclosure Commissioners. The assent of a sufficient number of the parties interested having been obtained, the Enclosure Commissioners reported in favour of the enclosure.

1870. Did the commoners assent to the enclosure?—They assented by a very large majority; considerably more than required by the Act. I think my clients were nearly five-sixths of the whole of the parties interested in the land.

1871. Did you propose to give any portion of it to the public for recreation?—We were bound to give five acres to the inhabitants.

1872. Mr. *Macdonogh.*] That is the minimum?—That is the exact quantity pointed out by the Act of Parliament.

1873. *Chairman.*] In accordance with the population?—Yes; the population being, I think, 2,000, we were bound to set out five acres; that five acres we propose to set out, together with a certain quantity (four acres) for the labouring poor.

1874. There was no proportion of the Crown lands, the 2,000 acres which the Crown has in severalty, set out adjoining?—No; there was no recreation ground there at all.

1875. Has a Bill been passed by Parliament to enclose the adjoining lands in Dagenham, Barking, and Stapleford Abbotts?—Yes.

1876. How much recreation ground is set out there?—The portion pointed out by the Enclosure Act; in the one case five acres, and in the other two acres.

1877. How came you to set out as much as 50 acres out of 600 acres in the parish of Chigwell?—The Act of Parliament of last year, the 25 & 26 Vict. c. 47, contains a proviso in these words: "Provided always, that the provisional order of the Enclosure Commissioners for England and Wales, dated the 9th day of January 1862, regarding the parish of Chigwell, shall be and hereby is amended to the effect that 50 acres at or near the spot marked A on the plan thereto annexed, be allotted for the purposes of exercise and recreation, such 50 acres to be contributed by the lords and commoners in proportion to the allotments to be made to them respectively."

1878. Can you tell the Committee how so large a proportion of land, so much larger than that set out by the general statute, was accorded in the case of the Chigwell allotment?—No; my clients and myself are at a loss to understand how it was we should contribute 50 acres, when the Crown took 2,000, and contributed nothing, and Barking and Dagenham, our neighbours, contributed in the one case two acres, and in the other five acres.

1879. Were you concerned for the Bill before Parliament?—Yes, I was concerned for the promoters of the Bill. It was a public Bill.

1880. You must be aware of the circumstances under which that clause was put into the Bill, the allotting of the 50 acres?—Yes.

1881. Will you describe to the Committee what

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caused that large allotment?—It was in consequence of a decision of a Select Committee of the House of Commons.

1882. That that quantity should be given?—Yes.

1883. Had you the option either to assent to the Bill or lose your Bill altogether, if you did not agree to it?—No, I do not think I had. I did not assent in any way to the 50 acres; Mr. Druce acted for the lords of the manors, and the only assent I gave was, that, if we were to have a confiscation of 50 acres, we would bear it between us; and that was how it was arranged.

1884. In the words which you have read, it appears to give it to the neighbourhood as well as to Chigwell. It is not specially vested even in Chigwell, is it?—I think it simply says that the provisional order shall be amended. This is the provisional order: "Now, therefore, in pursuance of the power given to us by the said Act, we, the Enclosure Commissioners for England and Wales, do by this provisional order, under our seal, declare the following to be the terms and conditions on which we are of opinion that the said proposed enclosure should be made; that is to say, that five acres at or near the spot, marked A on the plan hereto annexed, be allotted for the purposes of exercise and recreation." Then, you observe, the proviso of the Act of Parliament is in these terms: "Provided always, that the provisional order of the Enclosure Commissioners for England and Wales, dated the 9th day of January 1862, regarding the parish of Chigwell, shall be and hereby is amended to the effect, that 50 acres at or near the spot marked A on the plan thereto annexed, be allotted for the purposes of exercise and recreation."

1885. To whom?—It merely says that it shall be allotted.

1886. Do you consider it is to be allotted to the inhabitants of Chigwell alone, or to the public generally?—To the inhabitants of Chigwell only.

1887. Perhaps you can explain to the Committee who has done the draining and fencing of this land?—At present that has not been done at all. A valuer has been appointed in the way pointed out by the statute, and he is now surveying the land, and taking the levels. At present it is not enclosed.

1888. At whose cost is it to be done?—It must de done at the cost of the parties interested.

1889. At the cost of the commoners?—Yes.

1890. Then the commoners who have had 50 acres subtracted from their land, will be at the expense of preparing it for the public?—Not for the public, for the inhabitants.

1891. Is that 50 acres of the average value of the surrounding lands?—Considerably over the average value; I should say it represents a sixth of the whole land in value.

1892. Are there any provisions in the Act as to the fencing of this ground?—Yes, the valuer will be bound to see to the fencing, draining, and levelling of these 50 acres, and that must be done at a considerable expense, which has to be raised by a sale of other pieces of land.

1893. A further subtraction of the common lands?—A very considerable subtraction.

1894. Who will have the charge of those lands when so levelled, drained, and fenced?—By the Act of Parliament it may be apportioned to some one or more of the parties interested; to the commoners; it will be fenced and enclosed in, and when a person takes it by an arrangement in lieu of an allotment in severalty of a portion of land, he is to have the opportunity of letting it to any individual who might choose to take it for grazing purposes or anything else.

1895. He would have the herbage, subject to the right of such persons as chose to use it for recreation?—Such of the inhabitants of the parish of Chigwell as choose to use it for that purpose.

1896. Is the word "inhabitant" used in the clause?—Yes.

1897. Is not the word "neighbourhood" used?—No.

1898. Is this spot much frequented by pleasure-seeking parties?—Not to any extent; not as represented here by witnesses; I have lived there eight years, and I have never seen anything like the number of pleasure seekers that has been mentioned.

1899. Will it be made into a cricket-ground, or for purposes of that sort?—The five acres in all probability would; it would have been a small expense to have made a cricket-ground there, and it would have been no great expense to fence it; what to do with the 50 acres I know not, because we should have to raise about 1,200 *l.* for the purpose of fencing and draining it.

1900. Do the inhabitants of the parish, the leading inhabitants, such as the parochial officers, consider this concession a boon to the parish?—I think I may speak for the vicar of Chigwell, the incumbent of Chigwell Row, both churchwardens, and the surveyor of the parish, and I think nearly all the officers of the parish, that they consider it very much the other way; they would have very much preferred that the allotment should have been five acres instead of 50.

1901. Would your clients be willing, in lieu of this particular 50 acres set apart for the inhabitants, to give 50 acres of less valuable land to the public, upon any, and if so what terms?—I think the opinion of the parties interested is, that if Parliament thought that 50 acres ought to be ceded to the public, then there is a portion of the forest, even to the extent of 50 acres or less, which might be advantageously taken for the public without any very great disadvantage to the commoners; for instance, instead of taking the 50 acres at the spot marked A, they might take the 50 acres at another spot equally good for exercise and recreation, which would not be so detrimental to the interests of commoners, because not so valuable; a spot somewhere near where the Fairlop oak stood, might possibly be taken at a fair and reasonable price, and be as good as that marked A.

1902. You are speaking of land situated within the Crown allotment?—No, on the borders of the Crown allotment.

1903. Within the 600 acres belonging to Chigwell?—Quite so.

1904. Then, in fact, you and the inhabitants would wish to change the locality of this allotment?—Yes.

1905. Has any portion of this Chigwell allotment been yet brought into cultivation and enclosed?—No.

1906. Has the Commissioner made his award yet?—No, a valuer has been appointed, and he has just deposited the claims of the various landowners to be objected to.

1907. Then, in fact, your objection was to the size

size and situation of the allotment here?—Quite so.

1908. And in that opinion, you say, the inhabitants of Chigwell generally participate?—Yes.

1909. Mr. *Cox.*] Have you the plan with the letter A marked upon it?—I have.

1910. Will you produce it?—(*The Witness produced the plan referred to.*)

1911. Will you point out the May-pole?—(*The Witness did so.*)

1912. The position of that letter A has not been altered at all since the Select Committee determined it?—No, not at all.

1913. Does the Act of 1863 say anything about either draining or enclosing it?—No; the General Enclosure Act does.

1914. Does the Act of 1862, which allotted these 50 acres to the public, contain words making it incumbent on anybody either to enclose it or to drain it?—I do not find that the Act does allot it to the public.

1915. To whom does it allot it?—To the inhabitants of Chigwell, I think.

1916. Will you look at the Act again; you find no limitation to inhabitants there, do you?—No.

1917. Do you find any limitation to inhabitants in the provisional order itself?—I find it in the Act of 1862, in pursuance of which this provisional order was made.

1918. Will you read the words of the provisional order?—"That five acres at or near the spot marked A on the plan hereto annexed, be allotted for the purpose of exercise and recreation." The General Enclosure Act saying that the land which shall be set out for exercise and recreation, shall be for the inhabitants of the neighbourhood.

1919. *Chairman.*] That is the General Act?—Yes.

1920. It follows the words of the General Act?—It does.

1921. Mr. *Kinnaird.*] Do you say that there is no other neighbourhood but Chigwell?—There is none other within four miles.

1922. Have you any Act which limits "neighbourhood" to four miles?—I think so. I have here a document issued by the Enclosure Commissioners. It is a form indicating the particulars of the information to be furnished to the Enclosure Commissioners by persons proposing to enclose lands under the provisions of the Act. One of the questions asked is this: "What is the city, town, or populous district, and railway station nearest to the land proposed to be enclosed; and what is the distance of the city, town, or populous district, and railway station from such lands?"

1923. Mr. *Cox.*] What is the answer in this case?—Eleven miles from Whitechapel Church, London, and about three miles from a railway station.

1924. Do you find anything anywhere which limits the word neighbourhood to anything under 11 miles?—No.

1925. Mr. *Kinnaird.*] Now you have read that, are you not surprised to find that neighbourhood is rather more extensive than you thought?—Not the slightest.

1926. Mr. *Cox.*] Do you know how far it is from Stratford?—The nearest point, I suppose, would be seven miles.

1927. Mr. *Kinnaird.*] You said that the clergy and the principal inhabitants very much regretted this allotment of 50 acres?—Yes.

1928. Do you think that the poorer and humbler inhabitants are equally impressed with the inconvenience of having that ground for recreative purposes?—I do, for this reason. I went among them, and got a petition signed by a great many of them, objecting to it.

1929. Who drew up the petition?—I think I did.

1930. Will you tell us the object of getting up such a petition?—It was in opposition to a petition that Mr. Shillibeer had presented to this House. He had a petition signed by a great many persons, representing one state of things, and we had one signed by a great many, representing the other state of things, and among them we found that about half the people who had originally signed Mr. Shillibeer's had also signed ours.

1931. Have you had much experience in getting up petitions?—No.

1932. Was that the first petition you manufactured?—I once presented a petition to Parliament some years ago.

1933. You found it very easy to get people to sign?—No. I hardly know, for this reason. I merely gave it to an individual in the neighbourhood, a corn-chandler, and asked him to get it signed, without giving him addresses, or anything of the sort. I gave it to him one day, and called for it the next.

1934. You said many people signed your petition who signed the other?—Yes.

1935. Would you argue from that, that people very readily signed petitions?—I thought so from the signatures I saw on Mr. Shillibeer's petition.

1936. Do you attribute much importance to signatures that one day signed to one thing, and another day signed to another?—Very little.

1937. Then such a petition would not carry much weight?—I think very little indeed.

1938. I think you told me that the common people were opposed to it on account of their signing yours?—That may be one reason. From the conversation I have had with people in the neighbourhood, I believe that to be so.

1939. Will you explain to us what will be the great inconvenience to the neighbourhood of having a certain amount of land for recreation?—The loss it will be to the individuals to whom it belongs.

1940. Then it is a pecuniary consideration chiefly?—Yes.

1941. Instead of the land being taken from your immediate part, you wish that it should be taken from the Crown; in other words, you preferred that somebody else should pay for it?—If 50 acres were to be ceded to the public, then it ought to be purchased, and not confiscated.

1942. And you wished that you should have to pay nothing?—Yes, except as one of the public.

1943. It was, as I say, a pecuniary consideration?—Chiefly.

1944. Mr. *Watlington.*] In fact, you felt aggrieved that the parishes of Barking and Dagenham should only be required to give up five acres and two acres, while the adjoining parish of Chigwell should give up 50 acres?—My clients thought it was not fair, and particularly considering that when the Crown enclosed their 2,000 acres, they did not give a single acre.

1945. The five and two acres of Barking and

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Dagenham will have to be enclosed and drained?—Yes.

1946. Under the same provisions as these 50 acres?—Yes; the General Enclosure Act points out that it should be so.

1947. And it always is so done?—So I understand.

1948. Viscount *Enfield.*] Did any of these gentlemen to whom you have referred—the vicar and churchwarden of Chigwell—appear last year before the Select Committee?—Yes.

1949. Mr. *Watlington.*] You are a resident in Chigwell?—I am.

1950. Therefore, you know the inconvenience which a great crowd of people coming from London occasionally produce?—Yes; we do not very often have a crowd, except on Easter Monday, and occasionally on Good Friday; those are the only days on which we have anything of a crowd. They are the roughest of the rough that do come. We are principally annoyed by gipsies.

1951. Mr. *Kinnaird.*] Do you think that there would be anybody there on Whit Monday?—That is not a very great day; Good Friday and Easter Monday are the principal days.

Mr. GEORGE SHILLIBEER, called in; and Examined.

Mr. *G. Shillibeer.*

1952. Mr. *Cox.*] WHERE do you reside?—In Chigwell-row.

1953. Are you a copyholder of the manor of Chigwell?—Yes, and a freeholder.

1954. You are aware that under the Allotment of Commons Act, 701 acres were allotted to the parish of Chigwell?—Yes.

1955. Do you know to what extent this Enclosure Act applied?—To 600 acres.

1956. So that there being 701 acres allotted to Chigwell, the Enclosure Act only applies to 600?—Yes.

1957. What became of the other 100 acres?—It was encroached upon—taken in.

1958. Do you mean after the passing of the Commons Enclosure Act?—After the passing of the Allotment of Commons Act; immediately on the decision of the Court of Common Pleas against the lords of the manor, about 100 acres were immediately taken by several parties there.

1959. *Chairman.*] Is any portion of Chigwell within the Forest of Epping, or is it all in the Hainault part of the forest?—A portion of it is in the Forest of Epping.

1960. That is not included in the 700 acres?—No; the 700 acres is that part of Chigwell which is within the boundaries of the late Forest of Hainault.

1961. Mr. *Cox.*] Six hundred acres of which had been dealt with by the Enclosure Commissioners?—Yes.

1962. The other 100 acres had been enclosed by various parties?—Yes.

1963. Will you look at that map (*handing a map to the Witness*), which is with the Provisional Order of the Commissioners, and tell the Committee where is the piece marked A which we have heard about?—It was understood at the time, that the letter A in the map placed in the Committee-room last year was opposite the Maypole.

1964. Will you point out where the Maypole is?—It is at the right of the Romford Road (*pointing to the map*). The promoters of the enclosure sent a paper to the Enclosure Commissioners, and they placed the letter A where it is here. I wrote to the Commissioners about it, and it was distinctly understood that the letter A was opposite to the Maypole.

1965. When you found that this 100 acres had been enclosed by various parties, were any steps taken by you or other inhabitants of Chigwell?—Yes; we memorialised the Enclosure Commissioners; I wrote to the Woods and Forests to ask them to take steps to prosecute them.

1966. Have you got the letter?—Yes; I have a copy of my letter to them, and likewise the replies I received from them. This is a letter which I wrote, in July 1861, to Mr. Gore.

1967. *Chairman.*] You called his attention to these encroachments?—I did.

1968. Will you state the substance of the reply?—The substance of my letter was as to these encroachments, and asking the Woods and Forests to take steps to protect the rights of us commoners in these 100 acres, which had been taken from us, as I conceive, improperly. We asked them to take steps to throw out the enclosures, and we received a letter from Mr. Gore, of which this is a copy: "In reply to your letter of the 22d instant, I have to acquaint you, that as it appears that all the enclosures of which you complain have been made upon the portion of the common which has been allotted to the parish of Chigwell, and as Her Majesty is not entitled to any right of common over such allotment, it is out of the power of the Crown to take any steps for obtaining the judgment of a court of law upon the legality of the enclosures in question. It is, however, competent for any person having a right of common on the Chigwell allotment, to institute such proceedings as may be requisite to attain that end. The Crown, having no interest in such a contest, could not take any part in it; the question is one solely between the Lord of the Manor and the persons claiming title to the enclosures on the one hand, and the persons having rights of common over the Chigwell allotment on the other hand; and either party might justly complain if the Crown, having itself no interest, were to take measures in aid of their opponents. It is not in my power, therefore, to render you the assistance which you apply for."

1969. In consequence of that, did you make any application to the Enclosure Commissioners?—I did.

1970. What did they say to you?—They said they had no power over it.

1971. You got no remedy from the Enclosure Commissioners?—No; they say they have no power. They say: "With reference to the 101 acres which you state have been improperly enclosed by Mr. Mills, I am to remind you that they form no part of the enclosure sanctioned by Parliament. The Commissioners, therefore, have no jurisdiction over these lands, nor over the enclosure of them, with respect to which you complain."

1972. Did you apply to any other party; did you go to the Attorney General?—No, I want to come to him here; I wish to state that Mr. Watson said that the House of Lords were appealed to last year.

1973. You did not appear?—I did appear, but they

they would not hear me, because I was half an hour too late; I did not know anything about it, and they took advantage of the Standing Orders.

1974. Mr. *Cox.*] Is this Maypole, opposite the piece of ground marked A, a place of great resort by the public?—Very great.

1975. Do they confine themselves to two particular days in the year, or is it during the whole of the summer?—During the whole of the summer.

1976. *Chairman.*] Is that the spot where the proposed 50 acres is to be allotted?—Yes; but the promoters are endeavouring to get it altered.

1977. Are you in favour of that situation; do you think it the best situation for the purpose?—Certainly.

1978. You do not think the quantity, 50 acres, is excessive?—No; I think they ought to have the 100 acres which have been improperly taken from us added to it.

1979. You would give them 150 acres?—I would give them the whole 700 acres, and make a nice park of it.

1980. Are you one of the commoners entitled to any allotment on it?—Yes.

1981. Then you would give up your share?—I would; but the lords of the manors have taken so much, that I do not know whether I have any rights or not left.

1982. You are not sure whether you will get anything yourself?—No.

1983. Then you are not giving up much?—No; too much has been taken from me already.

1984. Mr. *Cox.*] Was any expense to be incurred upon this 50 acres which was set out by the Committee last year?—The Act of Parliament certainly provides that these spots set apart for recreation should be levelled, drained, and fenced.

1985. Mr. *Bruce.*] By whom is that to be done, and at whose expense?—It is paid for by selling land to pay for it.

1986. Mr. *Watlington.*] To what manor was it that these 100 acres were enclosed?—In the manor of West Hatch, Mr. Mills' manor, not in either of the other two manors.

1987. Are you a copyholder of that manor?—No.

1988. Are you aware that they were enclosed with the consent of the homage?—I have heard they were.

1989. Enclosed, in fact, in the usual way in the Manorial Court?—I daresay they may have been, but they were allotted as a portion of the common for our parish; and therefore, being dealt with by an Act of Parliament, I cannot see how they could take it away.

1990. They have been to your knowledge in the Manorial Courts?—I know nothing about that Manorial Court. Mine is the adjoining manor; they have had no encroachments there.

1991. You have stated that it is very much frequented?—Yes.

1992. Has it hitherto been frequented this year?—Yes.

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1993. By large parties?—Yes; they come down pretty well every week.

1994. Can you say there is a large party once a week?—There is not a week passes but what a party comes.

1995. Mr. *Cox.*] You are speaking of the Maypole?—Yes.

1996. And to that piece of ground marked A?—Yes.

1997. Mr. *Watlington.*] Do you think it fair that the parish of Chigwell should have been mulcted to the extent of 50 acres, while Barking and Dagenham, the adjoining parishes, only contributed five acres and two acres?—I think that Barking and Dagenham ought to have done so; but as I was the only person interfering in this, I minded my own business, which was Chigwell only.

1998. You do not think it fair?—It is not for me to say that what a Committee of the House of Commons do is unfair.

1999. You have an independent opinion?—Yes; I think it is not enough; I should like to see 50 or 100 acres more added to it.

2000. Mr. *Kinnaird.*] You have known parties in that neighbourhood who have considered it very acceptable?—Yes.

2001. You do not agree with the last witness?—Not at all.

2002. What is the story about the clergyman being opposed to it?—One gentleman wanted eight acres for a church. He made an application for a church and parsonage-house, and he made an application to have it where the letter A was. I pointed that out to the Enclosure Commissioners, and they very properly paid attention to it; and they ordered the valuer to take no notice of the gentleman's eight acres, and they have likewise directed him to take no notice of where they wanted the 50 acres to be placed. The Enclosure Commissioners have dealt most fairly with us under the Act.

2003. *Chairman.*] They dealt with all they had to deal with in a fair spirit?—Just so. They stopped this gentleman from getting his eight acres.

2004. Mr. *Kinnaird.*] You think there was some personal motive?—They only gave half an acre at Woodford Bridge, where there has been a good many buildings set up; and at Chigwell-row, where there has not been a house built for the last 50 years, and only little cottages let at 10 *l.* a year. He wanted that eight acres opposite where our recreation-ground was put.

2005. That recreation-ground is now enjoyed and appreciated?—Yes, up to this moment.

2006. And they play cricket and other games there?—Very frequently. The season is hardly commenced yet; but last Monday week there were some there.

Andrew Alfred Collyer-Bristow, Esq., called in; and Examined.

2007. *Chairman.*] You are the steward to the Lord Warden of the manors possessed by him within the Forest of Epping?—I am.

2008. You have heard a statement that the stewards were more interested than the lords?—Yes, I have heard that.

2009. Is that the case?—It is quite the reverse.

2010. Is it the case that the larger share of the profits of those encroachments which you have heard described go to the Lord of the Manor?—No; grants have been made of portions of the waste,

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waste, which I do not call encroachments, but lawful enclosures; but the Lords of the Manors have, I believe, invariably received sums of money, and smaller sums have been paid for the expenses.

2011. In the ordinary manner of Copyhold Courts?—Yes.

2012. The Earl of Mornington, we are told, is the hereditary Lord Warden?—He is.

2013. Can you tell us what his rights are?—His rights are set out in the Report of 1793.

2014. Have those rights always been preserved in the courts of the forest?—Up to a recent period they have always been.

2015. Have you been steward of the forest court, the verderers' court?—I have been appointed by the present Earl of Mornington; but no court has been held since I have been appointed.

2016. You have the records?—I have the books.

2017. Up to what period were those courts held?—Up to 1848, I believe,

2018. Since that time, has the Lord Warden, or his officers, or the officers of the forest, taken any steps to abate encroachments?—I am not aware that they have.

2019. And the enclosures are those which are carried on under the permission of the various lords of manors?—So far as I am aware.

2020. What are the manors for which you are interested?—Wanstead, Woodford, and Ruckholts.

2021. Are those large manors within the Forest?—Yes.

2022. The manor of Wanstead, especially, is large?—Yes, and Woodford too.

2023. What encroachments have taken place within those manors?—There have been numerous grants of portions of the waste lands made at various courts held for the manor by the steward, with the consent of the homage in the usual way.

2024. That is going on still, is it not?—No grants have been made recently, but I believe there will be some more made.

2025. In what form do you make these grants: leasehold, freehold, or copyhold?—They are granted in copyhold tenure.

2026. What is the nature of the copyhold of your manors?—The land, after it is granted, is subject to a fine.

2027. On alienation?—On alienation, and upon death.

2028. What is the customary fine?—The fine is two years' improved annual value; it must not exceed that.

2029. You have no power to take more?—No.

2030. Do you grant unlimited quantities of land on that tenure?—Not unlimited quantities; small plots have generally been granted.

2031. For building purposes?—Sometimes; and sometimes for agricultural purposes.

2032. In the case of Wanstead Flats, which has been named to us as a place of resort for the inhabitants of the metropolis, has any quantity of land been granted by the court of the lord for that purpose?—Two or three small pieces only, at the edge of the flats.

2033. What is the extent of Wanstead Flats?—About 400 acres, I think.

2034. And it is still open and unenclosed?—Yes; I am not aware that it is resorted to much by the inhabitants of the metropolis. It is a rough open space without any trees.

2035. Is it a place where schools and persons conveyed down in vans resort?—I should think not.

2036. Are any portion of the places within your manors so resorted to?—Not that I am aware of.

2037. Mr. *Cox.*] Not Woodford?—Woodford Green is an open, unenclosed place. I am not aware that parties from London go down there.

2038. *Chairman.*] Do parties from any other localities?—The inhabitants of the parish use it as a recreation ground.

2039. For cricket and other sports?—Yes.

2040. Has any attempt been made on the part of the lord to prevent that?—Certainly not.

2041. You state that Wanstead Flats are not so used?—I do not think that the ground is adapted for anything of that sort.

2042. It is too rough and unlevel?—Yes.

2043. Are there any other rights in the waste lands within the forest other than the forestal rights of the Crown, the lords of the manor, and commoners?—None whatever.

2044. You do not admit any rights on the part of the public to resort there, and to make free use of it?—Certainly not. That has been decided by a jury at a *nisi prius* trial at Chelmsford last year.

2045. Was that a case of trespass?—Yes, the case of "Schwinge *v.* Dowell."

2046. The jury found there was no such custom?—They found there was no such custom for the inhabitants. It was admitted by the counsel and judge that the public could claim no rights. Therefore, that particular question of whether or not the public had a right was not left to the jury. The question was, whether the inhabitants had right.

2047. Did the jury decide that the inhabitants had such a right?—They decided they had no such right.

2048. By inference, you consider that the public from a distance had less right?—It was so stated, and everybody admitted that the public could have no right.

2049. Were you in the Committee-room when Mr. Alderman Copeland was examined?—Yes.

2050. Did you hear him state that Lord Mornington grants leases as Lord Warden and Lord of the Manor?—Yes, I think that he was under a misapprehension.

2051. It is not correct?—No; no leases have been granted of waste lands, recently at all events.

2052. They have been entirely granted in copyhold courts?—The recent grants have been made in copyhold courts.

2053. Has any complaint been made by the respectable inhabitants and occupiers of property in the neighbourhood of Epping Forest, that the people who resort to it are disorderly and badly conducted?—I have always understood so.

2054. You do not know it of your own knowledge?—No, I do not reside there.

2055. Have you had any representations made to you, as steward of the courts, on that head?—Not in that particular.

2056. Do you find that they trespass, and do injury to the property in the forest?—No doubt.

2057. Mr. *Cox.*] But you say that you do not know that the public do resort there?—I have known from my agents that at Wanstead the people cut down the underwood.

2058. And break the bough?—Yes.

2059. You have had representations made to you by

by the agents of the property?—Yes; and they have taken steps to impound horses.

2060. You have heard the inquiry to-day with regard to Hainault. Did the Disafforestation Act of Hainault make any compensation to the Lord Warden for his rights therein?—The Disafforestation Act expressly provided that the Lord Warden should be compensated for the abolition of his office.

2061. For that portion of the forest?—For Hainault Forest only.

2062. What was the compensation he received?—£5,250.

2063. Entirely for the deprivation of his privileges within that forest?—Yes.

2064. Mr. *Kinnaird.*] From whom did he receive it?—From the Crown.

2065. *Chairman.*] Did not the Crown, in the first instance, wish to set up that the Lord Warden's rights were merely nominal?—They did, in the first instance.

2066. That was eventually overruled?—Arbitrators were appointed under the Act. They could not agree, and they appointed an umpire, who awarded the sum I have mentioned.

2067. Was not the compensation awarded in respect to the numerous rights and privileges which the Lord Warden is still entitled to exercise over Epping Forest, except that in Hainault he had more valuable rights in respect to woods?—Yes; he has the same rights in Epping Forest as over the Forest of Hainault, except that in Hainault they were more valuable in respect of certain rights he had to wood.

2068. Has the Crown, by the sale of its rights over various parts of Epping Forest, deprived the Lord Warden of his rights over such parts?—Yes; I think the Crown has virtually disafforested Epping Forest by selling its rights, so far as relates to the ground over which those rights have been sold.

2069. How does that infringe the rights of the Lord Warden?—His office, so far as relates to those lands, is extinguished.

2070. Is there any property of his lordship in that respect?—Very valuable property. It was the subject of sale and conveyance, and very large sums have been given for it.

2071. For his rights over other parts of the forest?—Yes. He had amongst other things the power of nominating master-keepers. There were seven in Epping Forest, and only three in Hainault Forest. Sums of money, varying from 200*l.* to 500*l.*, have often been paid to the Lord Warden for his nomination.

2072. Was it a saleable office?—The office itself was; and these nominations were valuable.

2073. The practice was to sell this office?—Yes. The late lord appointed several master keepers.

2074. Mr. *Kinnaird.*] What was the value of the office?—In 1709 it was sold for 7,000*l.* to Sir Richard Child.

2075. *Chairman.*] You mean the office of Lord Warden?—Yes.

2076. Did it convey any property in soil with it?—No, I think not.

2077. Does Lord Mornington, as Lord Warden, claim to be compensated by the Crown in respect to his wardenship over Epping Forest?—He considers that he ought to be, so far as these Crown forestal rights have been sold.

2078. He makes that a claim on the Crown?—Yes. He considers if the Crown proposes to sell further rights, he should be compensated out of the money they receive.

2079. If the whole forest was enclosed, would not the Lord Warden be entitled to an allotment in lieu of those rights?—No doubt. It has always been considered, both by the Commissioners of 1793 and the Commissioners of 1850, that if a disafforestation took place, the Lord Warden must be compensated.

2080. Has the Crown recognised that right?—Yes, as to Hainault; but as to Epping, I consider the Crown have, by the means they have taken of selling their Crown rights, given the Lord Warden what I should call the "go-bye."

2081. They have taken all the money, and given the Lord Warden nothing?—Nothing; they have left him in the lurch.

2082. Did you set up a claim at the time?—Application has been made to the Crown.

2083. Is it not like any other right between the Crown and an individual, the subject of an action-at-law?—I am afraid not.

2084. You would not like to try such an action?—We have not yet commenced any such proceedings. Whether by a petition of right we might obtain such a thing, I do not know.

2085. Did not the Lord Warden or his agents set up a claim to a certain farm within the limits of Hainault, at the time of the enclosure of that forest?—The Lord Warden was absolutely entitled to a farm called "Chapel Lodge Farm."

2086. He was in possession of it?—He made a good title to it. The Crown bought it, and gave 5,000*l.* for it. They were satisfied with his title, and took a conveyancer's opinion on it.

2087. Looking back to the report made by the Commissioners in 1793, I think something is stated there relative to that?—That is an *ex parte* report, made by the Commissioners, and they stated what they supposed to have been the original title of the Lord Warden to that farm; but I think that they gave no evidence, and showed nothing to rebut the Lord Warden's title to that farm; at all events, after the report, no steps were taken.

2088. A period of 70 years having elapsed, the Crown at the present time recognised the right sufficiently to compensate the Lord Warden?—The Crown bought the farm of Lord Mornington, just as they would buy a farm of any other owner, in any other part of the country. They bought it, paid for it, and it was conveyed to them in the usual way.

2089. Have you any case to set up with regard to lords of manors, besides the Lord Warden's; do you appear for anybody else?—I have been consulted by some stewards in reference to any steps which ought to be taken in consequence of the report that this Committee might make as to enclosing and leaving open any space in the forest for the public.

2090. You have heard the evidence with regard to the Chigwell allotment?—Yes.

2091. And of a large space being left there to the public?—Yes.

2092. Do you object to any spaces being subtracted from the general acreage of the forest for the same purpose?—I do not object to it if it is acquired by purchase from those who have the right to it.

2093. You are ready to sell, but not to grant?—Not to give.

2094. You do not imagine the public have any right to ground for recreation whatever within

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19 May 1863.

the limits of the forest?—Certainly not; no right whatever.

2095. You are aware they have used it for a vast number of years?—I believe so.

2096. Without let or hindrance on the part of yourself, as agent for the Lord Warden, or from any other parties?—I believe so. If I may, I will state as to the value of the wardenship two or three instances; for instance, in the first sale of Crown forestal rights mentioned in the report of 1850, the Crown rights and Lord Warden's rights were valued together. The Lord Warden's rights were put at two-ninths, and the Crown's rights at seven-ninths. Those sums were actually paid, and the conveyance was granted in that way; and in other instances, it was always considered, until quite recently, that when the Crown dealt with the Forest, they must compensate the Warden; but now they deal with their own rights, and leave the Warden without remedy.

2097. Have you represented that to the Crown?—Letters have been written to the Commissioners of Woods.

2098. They have never acknowledged your rights?—No. They say they have not injured us; we may go and exercise our rights if we please.

2099. Mr. *Bruce.*] The claims of the Crown, with respect to forestal rights, have generally been made on property already taken from the Forest. Is it not so?—Do you mean enclosed lands?

2100. Yes?—Not altogether so; it has been on open and unenclosed lands.

2101. To a very great extent, the sums recovered by the Crown, in respect of their forestal rights, have been from encroachments on the Forest?—From recent encroachments only.

2102. But from existing enclosures?—Yes, made recently.

2103. Was it not the duty of the Lord Warden to take steps to prevent these encroachments?—I think not; it was the duty of the verderers.

2104. You have told us what the rights of the Lord Warden were, and that those rights entitled him to compensation whenever the Crown parted with its own forestal rights so as to facilitate enclosures; will you tell us what his duties were?—His duties were to nominate the officers of the Forest.

2105. Did he perform those duties?—He did, until the courts of the Forest fell into disuse.

2106. This compensation is claimed in respect of offices which had ceased to have any effective duties?—It is, in fact.

2107. You have stated that in Wanstead manor, and other manors over which Lord Mornington has an interest, that grants have been made at the Manorial Courts, of portions of the manor?—Yes.

2108. That is going on from time to time?—Yes.

2109. Was that done at the time that the forestal rights existed?—Yes.

2110. And in disregard of the forestal rights?—Yes, formerly.

2111. Then the Lord Warden himself was an instrument in violating the rights of the Crown by putting up enclosures which, of course, would have interfered with the exercise of the Crown's forestal rights?—The grants so made were not to the prejudice of the Crown's forestal rights, because the Crown's rights were only rights of vert and venison; only a right to keep deer in the forest, and the grants did not interfere with the places where the deer were.

2112. To the extent the enclosures went, at any rate, the rights of the Crown were interfered with?—Yes; but it was near villages and towns, where the deer did not come.

2113. Then, in fact, the Lord Warden has been the most active person in taking those steps which have driven the Crown to the sale of its forestal rights?—No; I do not admit that at all.

2114. You may not admit it, in answer to my question, but surely all your answers are complete admissions of the truth of the fact inferred by my questions?—With deference, I think not.

2115. Mr. *Cox.*] With reference to the title of the Lord Warden to the farm you have mentioned, what sort of title did he make out?—I have not the abstract here.

2116. It was a title by possession, I suppose?—No. It was always described in the family deeds, and dealt with like the other parts of the estate.

2117. Was not the title supported by the length of possession?—We furnished to the purchaser, the Crown, an abstract of the owner's title, in the usual way, and that was approved by them. Whether length of possession was any ingredient in their satisfaction, I cannot tell.

2118. You know that length of possession would make a title?—I think so.

2119. Can you conceive length of possession giving any title to the public for the use of land? For instance, if you and I, forty years ago, had gone into a certain field whenever and wherever we liked, should we not have obtained a title to it?—You might have a right of way, perhaps.

2120. In defiance of the owner?—Yes.

2121. You have told us you took steps once to prevent the public going on the forest land; what sort of steps did you take?—We took steps to prevent injury being done to the trees. I am not aware that we have ever taken any steps to drive parties away.

2122. Did you ever put up any notice, warning people from trespassing on the land?—No.

2123. Did you ever give anybody into custody?—No.

2124. Did you ever hear of anybody having been given into custody?—Only for damaging trees.

2125. For damage, but not for trespass?—Yes.

2126. Have you any records of the last 70 or 80 years which would show any notice given to the public not to trespass?—No, no records at all.

2127. Therefore you quite believe any witness who says that for 50 years he has been in the habit of going on this land unmolested and perfectly free?—No doubt.

2128. Mr. *Torrens.*] Have you any records later than 1848 in your possession?—No.

2129. Have you given the Honourable Chairman any reason to understand that you have records in your possession later than 1848?—Not that I am aware of.

2130. Mr. *Macdonogh.*] You are the steward of Lord Mornington's manors?—Yes.

2131. You are not a steward of any other manors in the forest?—Not in the forest,

2132. Have you heard Colonel Palmer's evidence?—Yes.

2133. You are able to say positively, beyond the risk of committing a mistake, that there have been

been no encroachments made by persons other than those who, by presentment of the homage, have acquired rights?—I am not aware.

2134. You do not say positively there are not?—Not throughout the forest; in our own manors if there had been we should have known of it.

2135. You are speaking exclusively, of course, of the manors you are acquainted with?—Yes.

2136. Are you quite sure, because I took your answer, that many grants have not been made by Lord Mornington on his own mere motion, but only through the homage?—None, except in one or two instances.

2137. When has Lord Mornington granted in these one or two instances, without any previous presentment by the homage?—He has not made any grants. He has, under an old statute, what is termed approved a piece of land on the south side of Wanstead Park.

2138. That is the old statute of approvements?—Yes.

2139. Were these simple approvements under the statute?—Yes.

2140. He has approved, which will not do mischief to the commoners, and has made grants of other pieces of land?—Of the other pieces which have been enclosed.

2141. You do not claim, of course, an unlimited right of presenting, even to the homage, of all the waste lands, giving none to the commoners?—The homage represents the commoners, and no grants can be made without their consent.

2142. You do not claim such an extraordinary right?—No; the waste of the manors is vested in the lord; the soil belongs to him, subject to the commoners' rights over it.

2143. He is the owner in fee of the soil?—Yes.

2144. Other persons may have rights; such as a right of way?—Yes.

2145. A right of recreation may exist?—I think not.

2146. A right of recreation cannot exist in the whole wide world in the subjects of the Queen, for this plain reason, because it is inconsistent with the rights of property; but cannot a particular *ville*, or a particular town, or a particular parish, have rights of recreation?—The inhabitants of a parish may.

2147. No doubt that has been decided long ago, because that is not inconsistent with the right of property. The inhabitants of a parish may have a right to recreation in a particular field, and so may people in the immediate neighbourhood. Do not you, as a lawyer, know that?—No, I was not aware. They might be permissive trespassers.

2148. Permissive trespassers for 600 years?—Yes, they acquire no right.

2149. That is your opinion?—Yes.

2150. Mr. *Watlington.*] That was expressly negatived in "Schwinge *v.* Dowell?—Yes.

2151. Mr. *Macdonogh.*] Have you the pleadings in that suit?—I was not engaged in that action, but I believe the record is here; I was at the trial.

2152. It was an action of trespass?—Yes.

2153. What was the justification?—A piece of waste was granted by Lord Mornington at one of these courts. Mr. Schwinge was the grantee, and enclosed the land; Mr. Dowell, who lived in the neighbourhood, knocked down his fence, and Mr. Schwinge brought an action of trespass against him. The defence was that there was a public way across this piece of land, and that there was a custom for the inhabitants to use the land for the purposes of recreation. Those two questions were tried, and left by the judge to the jury, and they decided for the plaintiff.

2154. They found against the existence of such a custom?—Yes.

2155. But there was no demurrer to the pleadings?—I believe not.

LIST OF APPENDIX.

Appendix, No. 1.

Extract from the Journals of the House of Commons, 28 March 1793:

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APPENDIX.

Appendix, No. 1.

EXTRACT from the JOURNALS of the HOUSE of COMMONS, 28 March 1793. Appendix, No. 1.

To the Honourable the Knights, Citizens, and Burgesses, in Parliament assembled.

THE FIFTEENTH REPORT of the Commissioners appointed to inquire into the State and Condition of the WOODS, FORESTS, and LAND REVENUES of the CROWN, and to sell or alienate Fee Farm and other Unimproveable RENTS.

THE Forest of *Waltham*, which comprises the Two extensive Tracts of Land, commonly called *Epping Forest*, and *Henault Forest*, is situated in the South West Part of the County of *Essex*, and adjoins the Counties of *Middlesex* and *Hertford*.

This Forest was formerly called *The Forest of Essex*, being the only Forest in that County, and antiently comprehended almost the Whole of it. By a Charter or Grant of King *John*, dated 25th *March*, in the 5th Year of his Reign, and confirmed in the 8th of *Edward* the Fourth, all that Part of the Forest which lay to the North of the Highway from *Stortford* to *Colchester* (very distant from the present Boundaries) was disafforested. The Forest was farther reduced by a Perambulation made in the 29th of *Edward* the First, in pursuance of the *Charta de Foresta:* But the Metes and Bounds of it were finally settled, by an Inquisition and Perambulation taken on the 8th *September* 1640, by virtue of a Commission under the Great Seal of *England*, in pursuance of the Act of the 16th of *Charles* the First, for settling the Bounds of the Forests. App. No. 1. 29 Edw. I. in the Tower. 16 Cha. I. Chap. 17.

The Boundaries fixed by that Perambulation, of which a Copy is inserted in the Appendix, comprehend Twelve Parishes lying wholly within the Forest, and Parts of Nine other Parishes, which are situated partly within and partly without the Forest; *viz.* App. No. 2.

Parishes wholly within the Forest.		Parishes partly within the Forest.	
Wanstead	Lambourn	Stratford	Barking
Layton	Stapleford-Abbots	East Ham	Dagenham
Walthamstow	Waltham Holy-Cross.	West Ham	Navestock
Woodford	Epping	Little-Ilford	Theydon-Bois
Loughton	Nasing	Great-Ilford	
Chigwell	Chinkford.		

We found in the Office of the Surveyor General of the Crown Lands an antient Plan or Draught of the Forest, delineating the Bounds according to the Perambulation in the 17th of *Charles* the First, and the Nine Walks into which it was then divided; but not distinguishing the Open from the Inclosed Lands, or the private Property from that of the Crown, nor describing the Contents of either: We have, therefore, endeavoured to form an Estimate of its general Contents, from the Map of the County of *Essex*, published in the Year 1777, from a Survey taken a few Years before, in which the Bounds of the Forest, and the Division between the Open and Inclosed Lands, are described. According to a Computation made from that Survey, the Forest contains, in all, about 60,000 Statute Acres, of which about 48,000 Acres are the estimated Contents of inclosed private Property, and the remaining 12,000 Acres, the Amount of the uninclosed Woods and Wastes.

The Lands which belong to the Crown in this Forest, exclusive of some detached Parts granted by Lease, are situated in the Part called *Henault Forest*, or more properly *East* and *West Henault Walks*, and lie within the Parishes of *Barking* and *Dagenham*. They were formerly Part of the Possessions of the Abbey of *Barking*, and came to the Crown by virtue of the Acts of Parliament for the Suppression of Religious Houses, in the Reign of *Henry* the Eighth; they are now distinguished from the rest of the Forest Lands by the general Appellation of the *King's Forest*, or the *King's Woods;* but particular Parts of the Lands are called by other Names, most of which are still the same as are mentioned in Two old Surveys made in the 36th of *Henry* the Eighth, and 1st of *James* the First, Copies of which are inserted in the Appendix. This Circumstance clearly ascertains the Identity of the Lands; and though there is a difference in the Number of Acres, that we apprehend to be occasioned by the Difference between the Statute Measure and the Measures antiently used in surveying Lands in the Forests, which were different in different Forests, and all of them greatly exceeding the Statute Measure. App. No. 3 A. No. 3 B. App. to 14th Report, No. 12,

We have caused a Survey to be taken of these Lands, which are delineated in the Plan delivered with this Report, and comprize the following Particulars and Quantities; *viz.*

		Statute Measure. A.	R.	P.
Appendix, No. 1.	A large Tract of uninclosed Woodland, called the *King's Forest* or *King's Woods*, interspersed with several Open Plains, and containing - -	2,939	2	38
	A Lodge, called *Chapel Lodge*, and Lands inclosed therewith, lately occupied by the Keeper of the Walk, but now let as a Farm - - -	130	2	2
	Another Lodge, called *Hog-Hill House*, with Three small Inclosures, now occupied by One of the Keepers - - - - - - -	7	2	24
	And Two small Incroachments, containing - - - - - -	1	1	18
	Total of the Lands now called the *King's Forest* - - -	3,079	1	2
App. No. 4.	Adjoining to these is a small Farm called *Fence Piece Farm*, inclosed from the *King's Woods* in the reign of *Charles* II., and granted for the Maintenance of a Curate, to officiate in a Chapel of Ease to the Parish of *Barking*; but that Chapel being suffered to go to Decay, towards the End of the last Century, the Lands have since been demised as Part of the Crown Land Revenue - - - - - - - - -	57	0	32
	There are Two detached Parcels of Waste Land within the Forest, belonging to the Crown, but situated at some Distance from what are called the *King's Woods*; one of them, called *Curtmill Green*, or *Cuttlemass Green*, containing - - - - - - - - - -	101	0	6
	And the other called *Chadwell Heath*, containing - - - - -	40	2	36
	And there are Two small Pieces of Land in *Layton Marsh*, the Rent of which is received by the Keeper of *Layton Walk*, and which are considered to belong to the Crown - - - - - - - -	0	2	6
	Total, comprized in the Plan - - -	3,278	3	2

We have not met with any Proof of the Crown being entitled to any other Lands within the Forest than those comprehended in the foregoing Statement, except such as are held under Leases from the Crown, and are included in the Schedule annexed to our First Report, as Part of the demised Land Revenue.

The Crown has in this, as in other Forests, an unlimited Right to keep Deer in all the uninclosed Woods and Wastes within the Perambulation, unless some Parts have been disafforested by Grants which have not come to our Knowledge; and the Owners and Occupiers of Lands within the Bounds of the Forest have a Right of Common of Pasture for Horses and Cows, no other Cattle being Commonable in the Forest. Those within the Parishes of *Stapleford*, *Lamborne*, *Chigwell*, *Barking*, and *Dagenham*, and at *Woodford Bridge*, within the Parish of *Woodford*, turn into the Part called *Henault Forest*. The Cattle are sent in as early in the Spring, and remain as late in the Winter, as the Owners choose, but the Forest is constantly cleared of them during the Fence Month. The Cattle are marked by the Reeves of the respective Parishes, with a particular Forest Mark for each Parish; and we are informed that the general Rule has been to admit One Horse or Two Cows for every 4 *l.* of Annual Rent; but that, in some Instances, the Reeves have marked Cattle in Proportion to the Value of newly erected Houses, which we conceive to be an Infringement of the Rights of Common appertaining to antient Messuages and Lands, as well as of the Rights of the Crown, by surcharging the Forest.

Vide Examination of John Fuller, *infra.*

The Custody of Wardenship of this Forest was granted by the Crown in Perpetuity, at a very early Period, as appears by the annexed Copy, from the Records in the Tower, of an antient Grant to *Richard de Munfichet* and his Heirs, without Date, but supposed to be of the Reign of *Henry* the Second. In the Time of *Edward* the Third, the Office was held by the family of *De Vere*, Earls of *Oxford*, and continued in that Family till the 12th of *Henry* the Eighth, when *John* Earl of *Oxford*, by an Instrument under his Hand and Seal, reciting, "That he was seized in Fee of the Office of Keeper and Steward of the Forest "commonly called *Waltham Forest*, to which belonged the Appointment of a Lieutenant, "One Riding Forester, and Three Yeomen Foresters, in the Three Bailiwicks of the "Forest; and that the King delighted in that Forest for Recreation and Hunting, before "all other Forests, Parks, and Chases in his Realm," therefore the said Earl granted to the King the Power of appointing those Officers during his Majesty's Life.

App. No. 5.

Pat. 34. Edw. III. p. 2. m. 20. in the Tower.

App. No. 6.

Though this Deed or Instrument was merely a Relinquishment of the Power of appointing the Forest Officers during the King's Life, and we have not found the least Trace of any other Grant or Surrender of it to the Crown, the Forest appears to have continued in the Hands of the Crown until the 1st of *James* the First, when the Wardenship was restored, and granted to *Edward* Earl of *Oxford* (the Heir Male of the said *John* Earl of *Oxford*) his Heirs and Assigns, for ever. In the 2d of *Charles* the First, on the Death of *Henry* Earl of *Oxford* without issue Male, that office devolved to *Robert* Earl of *Lindsey*, and was afterwards purchased by an Ancestor of the late Earl *Tylney*, from whom it descended to Sir *James Tylney Long*, Baronet, the present Possessor.

App. No. 7.

For many Years past, the Forest has contained Ten Walks, what was formerly called *Loughton Walk* having been divided into Two, called *Loughton* and *Lambourn Walks*. The Names of the Walks are,

Layton and Wanstead Walk,	Epping Walk,
Walthamstow Walk,	Loughton Walk,
Woodford Walk,	Lambourn Walk,
New Lodge Walk,	West-Henault Walk,
Chinkford Walk,	East-Henault Walk.

The

The Forest is under the Government and Superintendance of the following Officers; namely, Appendix, No. 1.

A Warden	Sir James Tylney Long, Baronet.
Deputy Warden, or Lieutenant	Sir John Henniker, Baronet.
Riding Forester	Vacant.
Purlieu Ranger	Sir William Smyth, Baronet.
Four Verderors	Richard Lockwood, Esquire. Late Bamber Gascoyne, Esquire. John Conyers, Esquire. Eliab Harvey, Esquire.
Steward	John Skirrow, Esquire.
King's Woodward	Richard Hould.
Four Under Purlieu Rangers	Elisha Gray, Richard Hould. —— Wood, Thomas Hatherill.
Beadle	Richard Hould.

Master Keepers, and Under Keepers, of the Ten Walks.

Walks.	Master Keepers.	Under Keepers.
Layton and Wanstead Walk		Richard Hould.
Walthamstow Walk	Thomas Grosvenor, Esquire	John Laver.
Woodford Walk	Samuel Bosanquet, Esquire	James Hyde.
New Lodge Walk	William Southby, Esquire	William Burrell.
Chinkford Walk	Francis Moyer	William Deakins.
Epping Walk	John Conyers, Esquire	James Court.
Loughton Walk	James Langston, Esquire	Thomas Hatherill.
Lambourn Walk	Job Mathew, Esquire	Richard Corderay.
West-Henault Walk	Donald Cameron, Esquire	William Hill.
East-Henault Walk	Samuel Bole, Esquire	Elisha Gray.

The Verderors are elected, in the usual Manner, by the Freeholders of the County. All the other Officers are appointed by the Warden, except the Under Purlieu Rangers, and Under Keepers, who are appointed by the Ranger and the respective Master Keepers.

There was formerly paid to the Three Yeomen Foresters, as Masters of the several Walks in the Forest, a Fee or Salary of 36 *l.* 10 *s.* *per Annum*, being 12 *l.* 3 *s.* 4 *d.* to each, which was paid in the Office of Treasurer of the Chamber; and Salaries to the Ranger Woodward Under Keepers, and Under Rangers, paid at the Exchequer, amounting to 233 *l.* 10 *s.* These were continued as separate Payments until the Year 1703, when they were consolidated, and ordered to be paid at the Exchequer, out of the Civil List Revenue; and they have ever since been issued from that Fund to the Warden, to be paid over to the Officers of the Forest, according to the following Distribution: *viz.*, App. No. 8.

	£.
To the Chief Ranger	10
To the Woodward and Keeper of the Woods in Chapel Henault Walk	20
To the Under Keeper of Walthamstow Walk	20
Ditto - ditto of Leighton, Wallwood, and Ham Frith	20
Ditto - ditto of Loughton Walk	20
Ditto - ditto of Woodford Walk	20
Ditto - ditto of New Lodge Walk	20
Ditto - ditto of Lambourn Walk	20
Ditto - ditto of Chinkford Walk	20
Ditto - ditto of Epping Walk	20
Ditto - ditto of East-Henault Walk	20
Ditto - ditto of West-Henalt Walk	20
To the Four Under Purlieu Keepers of the said Forest	40
	£. 270

Though the Warden now appoints the Woodward of the King's Woods, we apprehend that the Appointment of the Woodward belongs of Right to the Crown.

When that Office became vacant, in the 5th of *James* the First, Four Years after the Wardenship was restored to the Earl of *Oxford*, it was granted, by Letters Patent, to *Robert Barefoot*, for Life. A reversionary Grant of the same Office was afterwards made by King *James*, to *John Holmes*, and *Gerson Holmes*, for their Lives: And, at a Justice Seat for this Forest, in the 10th of *Charles* the First, the Office was held by *Gerson Holmes*, who claimed it by virtue of that Grant. 6 October, 5 Ja. I. App. No. 9. 28 Jan., 5 Ja. I.

Had the Right of appointing the Woodward belonged to the Warden, it is hardly to be imagined that it would not have been exercised by the Earl of *Oxford*, on the *First* Vacancy that happened after his Restoration to the Wardenship; nor is it likely that it would have

Appendix, No. 1.

been omitted to be mentioned in the Claims preferred by the Warden at the Justice Seats held in the 10th of *Charles* the First, and 22d of *Charles* the Second. There is not, however, any Mention of the Woodwardship in either of those Claims, though the Rights and Privileges of the Warden are stated in them very minutely, and the Appointments of the other Officers of the Forest in his Nomination are particularly specified.

It is observable, also, that in every other Forest the Woodward of the King's Woods is appointed by the Crown; and we humbly conceive, that the Appointment of a Woodward by any other than the Proprietor of the Woods is incompatible with the Nature of the Office; for the Woodward being entrusted with the Care and Management of the Woods and Timber, must necessarily receive his Authority from the Owner, and be accountable to him. Under the antient Forest Laws, the Office of Woodward was forfeited if he destroyed, or suffered to be destroyed, the Woods committed to his Care.

Manwood, Pa. 391.

The Practice of the Warden of this Forest appointing the Woodward may, perhaps, have arisen from that of issuing the Woodward's Salary from the Exchequer to the Warden, with those of the Keepers; which was probably done merely to avoid the Trouble and Expence of a separate Quarterly Warrant. The Forest of *Whittlewood* furnishes a similar Example of a Woodward's Salary having been issued to the Warden, to be paid over to the Woodward, though that Officer is appointed by Letters Patent from the Crown.

8th Report, Pa. 10.

App. No. 10.

The Late Woodward, Mr. *John Fuller*, who resigned that Office in *August* 1791, informed us, that he was appointed Woodward, by the Warden, about Fourteen Years before; and that, some Time afterwards, he was appointed by *John Pitt*, Esquire, late Surveyor General of the Woods, to be his Deputy in this Forest, and had a Marking-Hammer delivered to him by Mr. *Pitt*, for marking Trees that might be felled for His Majesty's Use, or any that might be cut down without Authority. We are informed by Mr. *Skirrow*, Steward of the Forest Courts, that, after Mr. *Fuller*'s Resignation, *Richard Hould* (Keeper of *Wanstead* and *Layton Walk*, Beadle of the Forest, and One of the Under Purlieu Rangers) was appointed Woodward, by Sir *James Tylney Long*, "by Delivery of the Forest Hammer to "him:" But the Hammer having been delivered to *Fuller* by the Surveyor General of the Woods, we conceive it ought to have been returned to that Officer, to be delivered to such other Person as he might think fit to appoint his Deputy.

App. No. 11.

22 May, 15 Ja. I.

There is a House called *The Prison House*, in *Stratford-Langthorne*, for the Custody of Offenders within the Forest. This Prison the Warden is authorised to keep, by virtue of a Grant from King *James* the First, made to *Henry* Earl of *Oxford*, then Warden in Fee, on the Condition of building the Prison, and providing a Keeper, without any Fee or Allowance from the Crown.

Among the Rights claimed by the present Warden of the Forest, there are Two which affect the Lands called *The King's Woods*, and are attended with Circumstances which require a particular Explanation.

The First respects the Lodge and inclosed Lands in *East Henault*, or *Chapel-Henault Walk*, now let as a Farm, and claimed as private Property by Sir *James Tylney Long*, whose Right is thus stated by himself: "There is a Messuage, together with some Lands, "which is called *Chapel Lodge*, antiently used as a Lodge for a Keeper; a Part of which "Land has antiently been taken out of the Forest, and inclosed by *Richard* Lord Viscount "*Castlemaine*, afterwards Earl *Tylney*, and was by him occupied and enjoyed 60 Years "ago; which Lodge and Lands have since descended to me, as Part of the said Earl's "Estate."

App. No. 12.

The information which we have obtained, we apprehend will enable us to set this Matter in a clear Light.

The House appears to have been a Lodge for a Keeper as far back as we have found any Accounts concerning it. It was *re-built*, at the Expence of the Crown, in the Years 1609 and 1610, by *Robert Treswell*, Surveyor General of the Woods. The original Account of the Charge of building it is now in our Possession; and an Extract of it is inserted in the Appendix, with a Copy of the Commission to *Robert Barefoot*, the King's Woodward, to fell Timber for that purpose. A Part of the original Building is still standing, with the Date of 1610 remaining upon it.

App. No. 13 A.
App. No. 13 B.

In 1680*, and again in 1725†, that Lodge was repaired at the Expence of the Crown: The last of those Repairs was done during the Time that Lord *Castlemaine* was Warden.

* App. No. 14.
† App. No. 20.

The Lands which belonged originally to the Lodge, according to the Information of Mr. *Fuller*, the late Woodward, consisted of a little Meadow and Orchard, on the South Side of the House, containing Four Acres. The rest of the Land, he has heard, was inclosed for providing Hay for the Deer. This, he says, is a common Tradition in the Neighbourhood, though he does not remember when it was inclosed, nor ever knew any Hay made there for the Deer: And the late *Bamber Gascoyne*, Esquire, One of the Verderors of the Forest, in his Answer to our Enquiries, informed us, that he remembered that a large Tract of Ground in *Henault Forest* was inclosed by *Richard* Earl *Tylney*, under the Pretence of providing Hay for the Deer.

App. No. 15.

The Keeper of the Walk, who occupied this Lodge and Land, used Annually to take in Horses to Grass during the Fence Month (the Forest at large being then cleared of Cattle), at a certain Rate per Head, which Mr. *Fuller* says he understood was accounted for to Lord *Tylney*'s Steward. After the Fence Month, the Inclosures were suffered to go down, and the Lands lay open to the Deer and Cattle till the following Year, when the Fences were repaired again. In this Manner they were occupied till about the Year 1773, when the House and Lands were let as a Farm, by the Managers of Lord *Tylney*'s Affairs, to Mr. *Fuller*, who made up the Fences, and plowed the Lands. The Rent he paid was Forty Guineas a year; and he was allowed 800 Faggots Annually, for Fuel, out of the King's Woods,

Woods, by the Order of Sir *James Tylney Long*. This, he says, was the First Time that the Lands were rented, or that this Allowance of Wood was assigned to the Occupier of them. The Farm was held by him till about the Year 1783, when it was let to the present Tenant, who has the same Allowance of Fuel from the King's Woods. Since the Lodge and Lands have been thus occupied, the Keeper of the Walk has lived in a Cottage in the Neighbourhood, hired for him at the Warden's Expence. Appendix, No. 1.

As it is not pretended that this House and Lands are held under any specific Grant from the Crown, we conclude that they are claimed in Right of the Office of Warden; but as the Grant of that Office to the Earl of *Oxford*, in the 1st of *James* the First, purports to be only a Restitution of what his Ancestor died seised of in the 4th of *Henry* the Eighth, when these Lands belonged to the Abbey of *Barking*, we apprehend that they cannot be considered as conveyed by that Grant.

The Claim to this Lodge and Lands, as the private Property of the Warden, appears the more extraordinary, from the Circumstance of the other Lodge within the King's Woods being expressly admitted by Sir *James Tylney Long* to be the Property of the Crown. That Lodge, called *Hog-Hill House*, was built about the year 1725, at the request of Lord *Castlemaine*, and upon a Proposal for him to pay Half the Expence of building it, which was estimated at 600 *l.* A Sum of 300 *l.* was accordingly paid by Lord *Castlemaine* into the Hands of the Surveyor General, by whom a like Sum was raised by Wood Sales in the King's Woods; and in an Account passed before the Auditor, the Sum of 600 *l.* is mentioned to have been paid by the Surveyor General in full for building the Lodge. But in the Year 1731, Lord *Castlemaine* having obtained Leave, by Warrant from the late King, to cut two Ridings or Avenues to the House through the King's Woods, he was allowed to take to his own Use the Wood and Timber cut in making those Ridings, and as much more as would together make up 1,000 *l.*, which is expressed to be granted to him in Consideration of the Expence which *he* had been at in building that Lodge. The House was a large Brick Building, but never finished; and it is stated by Mr. *Fuller*, that about Seventeen Years ago above Half of it was pulled down, and the Materials taken away for Lord *Tylney*'s Use. The Part of the Building now remaining is inhabited by the Under Keeper of this Walk. 24 May 1731. App. No. 16.

The other Claim to which we have referred is the following: "The Warden also "claims to have, and his Ancestors, Wardens, have had, One hundred Loads of Wood "Annually out of the Part of the Forest called *Henault*."

In respect to this Claim, we examined the late Woodward; from whose Information we find, that the Quantity of 100 Loads, or 10,000 Faggots, was Annually cut and sold by him for the Warden's Use. The Price for which they were sold was 7 *s.* 6 *d. per* Hundred, being 37 *l.* 10 *s. per Annum* (exclusive of 3 *s.* 6 *d. per* Load for the Charge of cutting) and out of that Sum the Woodward paid Yearly 50 *s.* each to the Master Keepers of the Three Walks of *Woodford*, *Loughton*, and *Lambourn*, in lieu of an antient Allowance of Wood called *Livery Logs*, until the Year 1790; but in 1790 and 1791, those Allowances were paid with Money raised by the Woodward by the Sale of Pollard Trees, and the Price of the 10,000 Faggots was paid to the Warden without Deduction. App. No. 12.

In the 24th of Queen *Elizabeth*, the Claims of the Officers of this Forest to Fee Wood came under the Consideration of the Court of Exchequer, upon an Information filed against them by the Surveyor of the Queen's Woods. The Keepers of *Walthamstow Walk*, and of the Two Walks of *Henault*, then took each Twenty Loads of Wood Yearly, the Four Verderors, Five Loads each, and the Woodwards certain Fee Trees. By the Order of the Court, it appears that the Verderors abandoned their Claims, and that the Keepers and Woodward, who claimed the Wood taken by them by Prescription, in Right of their Offices, failed in the Proof of their pretended Right. The Court, however, thought it proper to allow the Keepers of those Three Walks the Quantity of 20 Loads each, to encourage them to a diligent Execution of their Duty; but ordered that the Verderors and Woodwards should not have any in future, and prescribed Regulations for the Cutting and Delivery of the Wood. In this Proceeding there is not any Mention of an Allowance of Wood to the Warden. App. No. 17.

The Rights and Privileges belonging to the Office of Warden being particularly specified in a Claim preferred by *Montagu Bertie*, afterwards Earl of *Lindsey*, at a Justice Seat held for this Forest, in the 10th of *Charles* the First, and in a subsequent Claim, by the succeeding Warden, at a Justice Seat in the 22d of *Charles* the Second, we have referred to both those Claims, of the last of which we have annexed a Copy; but in neither of them is there any Mention of a Right to such an Allowance of Wood. App. No. 18.

As the Woods in *Henault Walk* belonged to the Abbey of *Barking*, until its Suppression by King *Henry* the Eighth, we apprehend that a Right of the Warden to Fee Wood from these Woods must have commenced after that Period, and could only have originated in a Grant or Allowance from the Crown. We therefore requested Sir *James Tylney Long* to inform us if there existed any Grant, Warrant, or other Authority for taking the Wood now claimed. In Answer to which he has stated that he is entitled, by his Office, to all Deerfallen Wood and Browzing Wood, and to certain Perquisites on the Sale of Wood within the Forest; but these we find are enumerated in the Claims preferred at the Justice Seats before-mentioned, and do not seem to us to have any Reference to the 100 Loads of Wood now claimed by him. App. No. 19.

It is observable, however, that the Keepers of the Three Walks, who, by the Order of the Court of Exchequer in the 24th of *Elizabeth*, were allowed Twenty Loads each, do not now receive that Allowance; and it is, therefore, not improbable that, as the Wardens have had the Appointment of the Keepers, and of course the Power of making those Appoint-

Appendix, No. 1.

ments on any Conditions that they thought fit, the Wardens at some former Period have chosen to take those Allowances of Wood to their own Use, and have increased the Quantity from Sixty to a Hundred Loads a Year by their own Authority, in the same Manner as the Lodge in *Chapel Henault Walk* has been taken from the Under Keepers; the Land held with it increased by Inclosures from the adjoining Lands of the Crown, and let as a Farm; an Assignment of Fuel allotted from the King's Woods to the Tenant of that Farm; and the Whole claimed, at length, as the private Property of the Warden.

We have thought it our Duty to state these Facts and Observations, in order to shew on what Foundation these Claims of the Warden stand.

App. No. 10.

There are Seventy-three Estates, or Parts of Estates, in the Parishes of *Barking* and *Dagenham*, the Owners of which have Annual Assignments of Fuel from the King's Woods. Each Assignment contains about 500 Faggots, which are cut from the Loppings of Pollard Trees of Oak and Hornbeam. On Reference to the Proceedings at the Justice Seats, in 10th *Charles* I, and 22d *Charles* II, we find that similar Rights were then claimed, and allowed. The Number of these Assignments is mentioned by Mr. *Fuller* to have been always the same, during his Remembrance; but several of the Houses on those Estates, and in which it is understood the Fuel ought to be expended, have been pulled down, and, in some Instances only the Chimney (called *a Smoak Hole*) left standing, to preserve, as it is said, the Right to the Assignment; and where One Person is the Occupier of several of the Estates, he receives the whole Number of Assignments allotted to them, though occupying only One House.

The Lord of the Manor of *Marks* had Yearly a Quantity of Pollard Trees sufficient to make 1,200 Shides of Cleft Wood, containing Half a Foot each; and also 12 Loads of Bushes: But after the Death of Mr. *Mildmay*, the late Owner, in 1789, some Doubt having arisen respecting the Right to that Allowance, it was ordered by the Forest Court to be discontinued until the Right should be proved. We have since seen an Office Copy of a

1 May, 44 Eliz.

Grant to *George Harvey*, Esquire, in 44th *Elizabeth*, confirming to him and his Heirs a Right to Twelve Cart Loads of Wood, of decayed Trees, Yearly, and Common of Pasture in *Henault*, as belonging to his Manor of *Marks*, but without any Mention of Bushes; and the Right so granted was allowed at the Justice Seats before-mentioned.

An Assignment of 200 Faggots is Yearly allotted from the King's Woods to the Vicar of *Dagenham*; and a Custom has prevailed of allowing to every poor Widow, living in those Parts of the Parishes of *Barking* and *Dagenham* which lie within the Bounds of the Forest, not receiving Alms, and whose Husband has been dead a Year, One Load of Wood Yearly, on *Easter Monday*, to be taken on that Day only; or, in lieu of it, 8*s*. in Money to those who cannot procure a Team to carry the Wood on that Day. These Payments are made by the Woodward out of the Money raised by Sale of Pollards, pursuant to an Order of the Forest Court mentioned by Mr. *Fuller* to have been made about Eight or Nine Years ago.

The Assignments to the different Claimants are set out under the Direction of the Woodward of the King's Woods; and the Mode of doing it is to mark out such a space of Ground as, in the Judgment of the Woodward, or Persons employed by him, will yield the Quantity of Wood each Claimant is entitled to, which is afterwards left to be cut by themselves. A Right so exercised is evidently liable to Abuse, and must inevitably prevent any Timber coming up on those Parts of the Land. Mr. *Fuller* says the Quantity of Wood assigned was formerly much greater than it has been of late Years. He remembers One Assignment in particular, before he was Woodward, which was said to contain 1,800 Faggots; and he admits that there have been frequent Instances of the Owners or Purchasers of the Assignments cutting more Wood than was assigned, and topping young Trees to make Pollards of them, though all the maiden Trees and Saplings had been previously marked to stand for Timber. The Liberty allowed to the Claimants or Purchasers of the Assignments, to cut the Wood themselves, and at such Times as they think fit, affords a Pretext for going into the Woods as often as they chuse, and renders it almost impossible to detect or prevent the stealing of Wood, or destroying of the young Timber.

Besides what is Annually cut for satisfying the Claims and Allowances above-mentioned, the Woodward exercises a discretionary Power of cutting and selling Wood, for defraying the Expense of setting out the Assignments, and answering the Payments to the Widows of *Barking* and *Dagenham*, and also for repairing the Forest Gates, and the Head of a Pond within the King's Wood, when ordered by the Forest Court.

Having required from Mr. *Fuller* an Account of the Money raised for those Purposes, and of his Disbursements on Account of the Forest, during the Time he was Woodward, he informed us, that having Annually settled with the Warden's Steward, and paid the Balance to him, he did not expect that any farther Account would be required from him, and was

App. No. 19.

unable to give any. We therefore applied for a State of those Particulars to Sir *James Tylney Long*, who informed us that it has been usual for the Warden to retain those Balances, to discharge the contingent Expences of the Forest, in Law Suits, Prosecutions of Deer Stealers, and Misdemeanors, and divers other Expences for which the Crown makes no Allowance, and which, he believes, have far exceeded the Sums received for Wood sold by the Woodward: but we have not been able to obtain any Account of the Amount of those Charges, the Sums raised for answering them, or the specific Purposes for which they have been applied.

The Owners or Occupiers of Lands adjoining to the Part called *The King's Forest*, are sometimes allowed to have Bushes from the King's Woods, for repairing their Fences next to the Forest, first obtaining an Order from One of the Verderors, to the Woodward, or Keepers, specifying the Quantity, and directing them to be cut where they think most fit.

And

And there were allowed for several Years to an Innkeeper at *Chigwell*, at whose House the Forest Courts are held, Five Stacks of Wood Yearly from those Woods: But this was merely a Matter of Favour; and during the Two Years preceding the Year 1791, Mr. *Fuller* says that only Three Stacks were allowed, by the Order of Sir *James Tylney Long*. Appendix, No. 1.

These are all the Claims or Allowances of Wood from the King's Woods which have come to our Knowledge.

On examining the Accounts of Timber felled in this Forest, and of the Sums expended on it during the present Century, we find the Account of the Produce and Expence to be as follows:—

PRODUCE.

	£.	s.	d.	
By Sale of 1,245 Trees, pursuant to a Warrant issued in 1721 -	605	5	–	App. No. 20.
Ditto of 2,075 Trees, sold in 1725 - - - - - - -	1,194	–	–	
Value of Timber and Wood granted to Lord *Castlemaine* in 1731	1,000	–	–	
	2,799	5	–	
Charges of executing the Warrants, Poundage, and Fees - -	238	14	–	
Net Produce - - - £.	2,560	11	–	

EXPENCE.

	£.	s.	d.		
Repairs of several Lodges in the Year 1725 - -	789	18	–		
Paid towards building the new Lodge in *West-Henault Walk* in the same Year - - -	300	–	–		
Value of Timber and Wood allowed to Lord *Castlemaine*, on that Account in 1731 - - -	1,000	–	–		
Salaries of the Forest Officers, at 270 *l.* per Annum, from 1700 to 1786 inclusive - - - -	23,220	–	–		
				25,309	18 –
Expence exceeding the Produce - - - £.				22,749	7 –

In Return for this Charge, the Forest has supplied, one Year with another, Five Brace of Bucks and Three Brace of Does, killed by Authority from His Majesty, for the Use of the Public Offices, and Persons accustomed to have Venison from the Royal Forests; and we know not of any other Advantage which the Crown has derived from thence, under the Management to which it has been subject, during the present Century. App. No. 21.

We have not obtained any authentic Account of the Number of Deer kept in the Forest, the Keepers alledging that they cannot ascertain the Numbers; but we understand the Stock to be considerable, both of Red and Fallow Deer. The Number of Bucks killed in the Season of 1788, was Twenty Brace and a Half; and we are informed by Sir *James Tylney Long*, that there have been, one Year with another, about Fourteen Brace of Bucks, and Seven Brace of Does, killed for Individuals who claim a Right to Venison from the Forest, exclusive of those killed by Authority from His Majesty.

We have received Representations from the Owners and Occupiers of Lands in Twelve Parishes within and adjoining to the Forest, of the Injury they sustain from the Deer, and requesting that we would recommend to the Legislature the Disafforestation and Inclosure of the Forest, or that the Deer may be removed, or confined within a Park or Parks. Those Representations, which are inserted in the Appendix, are signed by more than Two hundred Persons, among whom are several of great Property, and of the first Respectability. App. No. 22.

On a Survey of the Timber in the *King's Woods*, taken in the Year 1783, it was found that the whole Number of Oak Trees, from Ten feet upwards, was 11,055. Of these, 2,760 were reported to be Trees of Thirty Feet and upwards, and to be fit for the Use of the Navy; 7,825 were young Trees, from Thirty Feet down to Ten Feet each; and the rest scrubbed and unthrifty. On the whole, the Number of Oaks was less than Four Trees to the Acre, and of those of Thirty Feet and upwards, less than One to an Acre. App. No. 23.

The Surveyor whom we employed to take a Plan of these Lands, represents the greatest Part of them to be of a strong Loamy Soil, very favourable to the Growth of Oak Timber; and that even those Parts which are of a lighter Soil are productive of fine Oaks. The Situation of the Forest, for Convenience and Cheapness of Carriage of Timber to the Dock Yards, is the most favourable of all His Majesty's Forests, being only Three Miles distant from *Ilford Bridge*, from whence the River *Rodon* is navigable to the *Thames*.

To the Account we have given of the Condition and Management of this Forest, we shall add the Opinion of the late *Bamber Gascoyne*, Esquire, who resided many Years on the Borders of the Forest, and being one of the Verderors, had the best Opportunities of being well-informed concerning it. Mr. *Gascoyne* says, "Much Spoil, much Waste, and piteous "Destruction has been committed upon the King's Timber in this Forest, and many Abuses "are daily practised to the Injury of the Rights of the Crown. The Neglect and Inatten- "tion, if not worse of the late *Woodward, and the appointing insufficient Under Keepers, "have tended to encourage a wanton Waste and Spoliation of the King's Timber, and "almost an utter Destruction of His Deer. The Division of *Henholt* is well adapted in its "Soil for the Growth of Timber. Great and cruel as the Destruction of the Timber upon "this Part of the Forest has been, yet there are now standing many fine and useful Timber

*Mr. Fuller's predecessor.

Appendix, No. 1.

" Trees, which have been marked by the late Surveyor of the Woods, and it behoves the " King's Officers to be very attentive to the Growth and Preservation of the Timber Trees " upon this Forest, as in a few Years it would be the supply of *Deptford* and *Woolwich* Yards, " and, from its Vicinity to those Yards, be a Saving of 50 *per Cent.* in the Carriage of " Timber laid in from distant Parts."

From many Circumstances stated in the preceding Part of this Report, it appears obviously to be for the Interest of the Public that the Part of this Forest called *Henault*, in which the Soil, Timber and Wood belong to the Crown, should be retained, and improved as a Nursery of Timber for the Supply of the Navy.

That Part is situated so near to the River *Thames*, that the Expence of the Carriage of the Timber to the Dock Yards could not exceed 5 *s.* the Load, which is less than the Expence of Carriage from any other Forest to any of the Dock Yards; and it is so near to *London*, where the Office for the general Superintendance of the Forests must be kept, that it may be frequently visited by the principal Officers, without much Loss of Time or Expence.

The great Size of some of the Trees now growing upon it affords a convincing Proof of the peculiar Fitness of the Soil for the Growth of Oak. The Money necessary for the Inclosure and Improvement may be raised by the Sale of Part of the old Trees, which ought to be removed as soon as Inclosures shall be made to protect the future Growth. There are some thriving Trees, which, if preserved from Injury, would, at no great distance of Time, become useful for the Navy; and the Underwood, which must always find a ready Sale in *London*, would yield a larger Fund than would be required for the Payment of the Officers necessary for the Care and Protection of the Property of the Crown.

The Extent of the open Forest is not inconsiderable, the *King's Woods* in *East* and *West-Henault* containing by Statute Measure 2,939 Acres, and the rest of the open Forest, in which the Soil belongs to private Proprietors, containing by Computation about 9,000 Acres. In both the Crown has the unlimited Right to keep Deer; and different Parishes and Estates have the Rights of Common which have already been described.

The Stock of both Red and Fallow Deer is considerable; and the Representations made to us by many respectable Owners and many Occupiers of adjoining Estates, shew that great Injury is done to private Property by the Deer, and that a considerable Part of the Country is desirous of their Removal, and willing to give a Compensation to the Crown for a Disafforestation.

We therefore humbly recommend, that an Act of Parliament should be passed, by which His Majesty should be enabled to appoint Commissioners who should be authorized, on the part of the Crown, to disafforest all or any Part of the Forest; to purchase such Rights to Fuel, or Common of Pasture, in the *King's Woods*, as those entitled to them may be disposed to part with; and to sell such Rights as the Crown possesses over the Property of others in this Forest, or to set off the One against the other, and ascertain the Difference to be paid or received.

If there should remain any Rights to Fuel Wood which cannot be purchased or compensated, Regulations should be made to prevent the destructive Practice of suffering the Persons entitled to them to cut the Wood themselves. Such Quantities as they are found to have a Right to should be cut by the Forest Officers, and delivered agreeably to the Order of the Court of Exchequer in the 24th of *Elizabeth*.

App. No. 17.

The same Commissioners should be empowered to settle and agree with Sir *James Tylney Long*, concerning his Claims, so as to ascertain his Rights; and, in case that should not be found practicable by private Negotiation, to refer any disputed Matter to Arbitration, or to be determined by amicable Suit, if he should prefer that Mode.

They should also be authorized to settle with those having Rights of Common in the *King's Woods* in *East* and *West-Henault*, as to the Proportion of those Woods which the Crown should be allowed to inclose for the Growth of Timber, on a Disafforestation, and what part should still be left open for the Commoners Cattle.

If it should be found, notwithstanding the Representations made to us, that the far greater Part of the neighbouring Proprietors, and Occupiers of Land, are, on Account of the Pleasure of the Chase, adverse to a *general* Disafforestation, or to a Disafforestation of the 9,000 Acres before-mentioned, in which the Soil does not belong to the Crown, it may, perhaps, be doubtful whether, in a Situation, so near to the Capital, an Inclosure of that Part ought to be earnestly desired; but though the Deer should be left in that extensive District, *that* should not prevent an Arrangement for the Disafforestation of *East* and *West-Henault* (which is entirely separate, and at a considerable Distance, from the other) or of the Estates which have Rights upon it, if that should be desired by the Owners.

In consequence of the general Decrease in the Quantity of Great Timber in this Country and the Danger of a Want of it for the Supply of the Navy, the Public Interest requires that the Inclosure and Improvement of a Part of the Property of the Crown so fit for the Growth of Timber should not (to use the Expressions in an Act for the Improvement of Wastes) "be disappointed on Account of the Contradiction of those who have Rights of " Common;" which, in this Division of the Forest, are of very little Value, a considerable Part of it being already covered with very thick Wood.

Cha^s Middleton, (L. S.)
Jn^o Call, (L. S.)
John Fordyce, (L. S.)

Land Revenue Office, *Scotland Yard*,
March 28th, 1793.

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TERTIA pars Paten' de Anno Regni Regis EDWARDI QUARTI OCTAVO. m. 15.

ESSEX' FOREST' ⊢ REX Omibz ad quos &c. SALTM Constat nob' p Inspeccõem Rotulor' Cancellar' Dñi Johis quondam Regis Angl' ꝑgenitoris nr̃i qd̃ idem ꝑgenitor' nr̃ Cartam suam fieri fecit in hec verba—JOHES Dei Gr̃a Rex Angl' Dñus Hibn' Dux Norman' et Comes Andeg' Archiep̃is Ep̃is Abbibz Comitibz Baronibz Justic' Vicecomitibz Forestar', Prepositis & oñibz Ballivis & fidelibz suis Saltm Sciatis Nos deafforestasse de Essex' que est ultra Calceam vrsus aquilonem que tendit de Storteford vrsus Colcestr' usq' ad Boscum de Wyldehora ubi ad Capud Fossati quod dicitur Haydych jungitur ꝑdc̃e Calcee, et exinde ultra Calceam sicut via tendit ad Novum Pontem, et exinde sicut magnum Chiminum tendit usq' in Heyland, Ita qd̃ tota Foresta infra ꝑdic̃as Metas contenta et Hoies in ea manentes et Heredes eor' sint deafforestati et libi soluti & quieti imꝑpm de nob' & Herediz nr̃is de omibz que ad Forestam et Forestarios ptinent, Et qd̃ capiant & ħeant oñimod' venacõem quam capere potrunt infra ꝑdc̃as Metas—Quare volumus & firmitr ꝓcipimus qd̃ ꝑdc̃a Foresta infra ꝑdc̃as Metas contenta, et Hoies in ea manentes et Heredes eor' sint deafforestati soluti et quieti de nob' & Herediz nr̃is imꝑpm de omibz que ad Forestam & Forestarios ptinent, et qd̃ oñimod' Venacõem infra pdc̃as Metas capiant et ħeant quam capere potrunt sicut ꝑdc̃m est, Testibz Dño H. Cantuar' Archiepo, E. Eliens' J. Norwic' & W. London' Ep̃is G. Fil' Petri Comitis Essex' Com' W. Marescall' R. Com' Leycestr' Willo de Braosa et Hugone de Nevyll ⊢ Dat' p Manum S. ꝓpositi Bevrlaei & Archid' Well' apud Westm' xxv Die Marcij Anno Regni nr̃i quinto. Nos autem Tenorem Irotulamenti ꝑdc̃i Tenore ꝑsencium duximus exemplificand' IN CUJUS &c. T. R. apud Westm' quinto Die Februarij.

REX Omibz ad quos &c. Saltm Inspeximus Lr̃as nr̃as patentes fc̃as in hec vba, EDWARDUS Dei Gr̃a Rex Angl' & Franc' & Dñus Hibn', Omibz ad quos ꝑsentes Lr̃e pvenrint Saltm, CONSTAT nob' p Inspeccõem Rotulor' &c. ut supra, usq' ibi Anno Regni nr̃i octavo et tunc, NOS AUTEM Lr̃as nr̃as ꝑdc̃as ac oñia & singula in eisdem contenta rata ħentes & grata, ea p nob' & Herediz nr̃is quantum in nob' est acceptamus & approbamus

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bamus ac nunc Hoiℓz infra Metas p̄dcas manentiℓz & eor' Herediℓz ratificamus et confirmamus put Lr̃e p̄dce rõnabilit' testantur. IN CUJUS &c. T. R. apud Westm' vij Die Februarij.

p̄ una Marca solut' in Hanapio.

This is a true Copy of the Record in the Tower of *London*, having been examined.

Robert Lemon, Chief Clerk.

No. 2.

PERAMBULATION of the FOREST of WALTHAM, in the County of Essex, in the 17th Year of King Charles the Ist.

ESSEX ss^t—INQUISĪCO capta apud Stratford Langthorne in Com' Essex' Die Mercurij existen' Octavo die Septembris Anno Rñi Dñi nr̃i Carol' Dei grã Angl' Scotie Franc' et Hiℓnie Rs̃ Fidei Defensoris Decimo Septimo Coram Thoma Bendish Baronetto Benjamino Ayloffe Baronetto Willo Roe Mil' Henrico Holcrofte Mil' Willo Martyn Mil' Gamaliel Capell Mil' Jacobo Altham Ar' Willo Conyers Ar' Thoma Fanshaw Ar' Edr̃o Keightley Ar' Carew Harvey alis Mildmay Ar' et Edr̃o Palmer Ar' triℓz Viridarioru' Foreste dcī Dñi Regis de Waltham alis dce Foreste sue de Essex' in Com' Essex' Johne Wright Ar' et Willo Atwood Ar' Comissionar' dcī Dñi Regis virtute Comissionis ejusdem Dñi Regis p̄ Lr̃as suas Paten' sub magno Sigillo suo Angl' geren' dat' apud Westm' decimo sexto die Augusti Anno Rñi dcī Dñi Regis Decimo Septimo supadcō Eis (inter al') direct' ad inquirend' et inveniend' p̄ Sacramenta probor' et legℓiu' Hominu' et p̄ Sacramenta Testiu' producendor' apud p̄d' Inquisicõem et p̄ omnes al' modos legittimos omnes et singulos Terminos metas bundas et limites Foreste p̄d' qui fuer' vulgarit' cognit' fuisse Termini mete bunde et limites dce Foreste Anno vicesimo Regni nup' Regis Jacobi Angl' &c. juxta tenorem cujusd' Actus in pñti Parliamento apud Westm' in Com' Midd' modo assemblat' edit' et p̄vis' intitulat, "An Act for the certainty of Forrests & of the Meetes Meeres Lymitts and bounds of the Forrests" et ad oĩa al' et singul' faciend' et pimplend' in et circa Inquisicõem p̄d' capiend' et retornand' eademq' faciend' que juxta tenorem dcī Actus faciend' sunt et pimplend' assignat' Virtute cujus Comissionis Comissionar' p̄dcī fecerunt quoddam Warrant' direct Vicecomit' Com' Essex' p̄d' ad retornand' coram Comissionar' p̄dcis quinq' vel pluriℓz Eor' ad Diem et locum p̄d' quadraginta et octo probus et legℓes Homines de Com' p̄d' ad in quirend' de et sup p̄miss' in eadem Comissione specificat' Ad quem Diem et Locum Richus Luckin Ar' tunc Vicecom' Com' p̄d' tam virtute Warr' p̄dict' qm̃ virtute Brĩs dcī Dñi Rs̃ de Venire fac' Ei in ea p̄te direct' retornavit Comissionar' p̄dcis Br̃e et Warrant' suu' p̄d' Et q^d ip̄e Sumoniri causavit juxta forma' et Effec̄m br̃is et Warranti p̄d' (inter al') Thomam Manwood Gen' Petrum Whetcombe Gen' Johem Sorell Gen' Johnem Levett Gen' Willm Gray Gen' Thomam Aylett Gen' Franciscum Nicholson Gen' Georgiu' Thorowgood Ar' Thomam Lake Gen' Robm̃ Brage Gen' Samuel' Plume Gen' Georgiu' Gittens Gen' Johnem Wright Gen' Willm Lake Gen' Willm Finch Gen' Robm̃ Dawges Gen' Lany Rous Gen' Edrm̃ Fulham Gen' Johnem Meade Gen' Georgiu' Sances Gen' Samuel Freeborne Gen' Georgiu' Savill Gen' Henricu' Smith Gen' Edrm̃ Digbie Gen' et Edrm̃ Humfrey probos et Legℓes Hoies de Com' Essex' pred' QUI quidem Thomas Manwood Petrus Whetcombe Johnes Sorell Johnes Levett Willus Gray Thomas Aylett, Franciscus Nicholson Georgius Thorowgood Thomas Lake Robtus Brage Samuel Plume Georgius Gittens Johes Wright Willus Lake Willus Finch Robtus Dawges Lany Rous Edrus Fulham Johnes Meade Georgius Sances Samuel Freeborne Georgius Savill Henricus Smith Edrus Digbie et Edrus Humfrey existen' solempniter exacti Compuer^t Et in p̄sentia Comissionar' p̄d' ac Thome Coke Ar' Senll Foreste p̄d' Et Ricī Searle Willi Stanes Willi Waylett, Johis Gouldinge Thome Winch Ricī Maynard Willi Johnson Radulphi Barker Willi Millington Ricī Haddon et Nichi Spackman Regardatoru' Foreste p̄d' Necnon in p̄sentia Johnis Betts Ricī Belch Willi Wills Jarvissij Knight Johnis Cox Henrici Breame Willi Cames Edri Hoy et Willi Swaderey Subforestarior' Foreste p̄d' (Eisdem Henrico Breame Subrangiator' Libtatis de Havr̃inge att Bower et Willo Wills Subrangiator' de Eppinge et Woodward' de Suardstone et Woodridden Fee in Com' et Foresta p̄d' Sititer existen') necnon Georg' Floade Subrangiator' de Leighton et Edr̃o Batty Subrangiator' de West' hennault ac Johe Knight Sub Forestar' Equitan' totius Foreste p̄d' Execucõn' ejusdem Comissionis assisten' et attenden' Juratores p̄dcī Jurati et onerati fuerunt ad inquirend' et inveniend Oēs et singulos Termiōs Metas Bundas et Limites dce Foreste de Waltham alis dce Foreste de Essex' qui fuerunt vulgariter cognit' fuisse termini Mete Bunde et Limites ejusdem Foreste p̄dco Anno vicessimo Regni dcī Dñi Jacobi nuper Rs̃ Angl' &c. ut p̄fertur Qui quidem Juratores tam p̄ visum sup' pambulacõem suam qm̃ p̄ Sacr̃a diversoru' Testiu' fide dignor' apud Inquisicõem p̄dcam p̄ductor' et juratoru' in p̄sentia Eorumden Comissionarior' Jurator' et Officiarior' Foreste p̄d' dicunt sup̄ Sacr̃a sua QUOD Oēs et singuli termini Mete Bunde et limites dce Foreste de Waltham alis Foreste de Essex in Com' pred' qui fuerunt vulgariter cogniti fuisse termini Mete bunde et limites ejusdem Foreste p̄dco Anno vicessimo Regni dcī Dñi Jacobi nup' Rs̃ Angl' &c. fuerunt et in eodem Anno vicessimo vulgariter cognit' fuerunt fuisse ut Sequitur (viz^t) dcī termini Mete bunde et limites dce Foreste inceperunt in eodem Anno vicessimo ad Pontem de Stratford vocat' le Bow sub quo currit Rivus de Lee Et sic eundo in Hundred' de Becontree p̄ Altam Regiam Viam usq' Ilford magnam Et ab Ilford magna directe p̄ eand' altam Regiam Viam ducen' v̄sus Rumford usq' quoddam quadriviu' vocat' the fower Wants ubi nup' locat' fuit et adhuc existit quedam Costa Ceti vocat' the Whalebone Ad quod quidem quadriviu' una via inde ducit ex p̄te Austral' v̄s' Dagenham Et al' via inde ex p̄te boreal' versus Collier Row Et sic Eundo recte a Quadrivio p̄d' in et p̄ p̄dcam Altam Regiam viam ducen' v̄s' Rumford p̄d' usq' quend' Venellam vocat Beanes Land Lane Ad Caput cujus Venelle quidam Lapis sive Petra Terminalis modo ponit

et

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et erecta insculpta et nominata Havering Stone Et sic eundo in Venella p̄d' inter quasd Terras vocat' Beanes Land ad sinistram usq' quasd' al' Terr' vocat' Twenty Acres p̄cell' Terrar' Dominical' Manerij de Markes Et sic retornand' in Venella p̄d' inter p̄d' Terr' voc' Beanes Land ex p̄te Austral' et p̄d' al' Terras vocat' Twenty Acres ex parte Boreal' usq' ad et in p̄d' viam ducen' a Quadrivio p̄dčo v̄sus Collier Row p̄d' Et sic eundo in p̄d' via ducen' a p̄dčo Quadrivio v̄s' Collier Row p̄d' p et ꝑpe Scitum sive Domum Mančonal dči Mañii de Markes ad quand' Ulmu' Cruce insignat crescen' ad Dextram ejusdem vie ubi qued' Janua nunc existit ducen' a p̄d' via in quand' Warren vocat Markes Warren Ad quam Janua' modo ponitur et erecta est quid' al' Lapis sive Petra Terminal' insculpt' et Noiāt Marks Stone Et ab inde Eundo in Warren' p̄dčū' directe versus Orientem p Bundas dividen' dčam pochia' de Dagenham a Liber̄tate de Haveringe att Bower usq' quend' Angulu' in ead' Warren' ubi modo ponitur et erect' quid' al' Lapis sive Petra Terminalis insculpt' et nominat' Warren Stone Et ab inde p p̄dčas Bundas Dividentes dčam pochia' de Dagenham a Liber̄tate de Haveringe p̄d' usq' Collier Row p̄d' ad quend' Locum iber̄m ꝑpe Messuagiu' vocat' Captivus ubi modo ponitur et erect' est quid' al' Lapis Sive Petra Terminal' insculpt' et noiāt Collier Row Stone Et ab inde deorsum p dčas Metas et Bundas dividentes P̄ochiam de Dagenham p̄d' a Liber̄tate de Haveringe att Bower p̄d usq' ad Occidental' Angulu' Parci dči Dñi Regis vocat' Haveringe Parke Ad qua' quid' Occidental' Angul' comiter vocat' Haveringe Parke Corner quid' al' Lapis sive Petra Terminal' modo ponitur et erect' et insculpt' et Noiāt' Parke Corner Stone Et a p̄d' Lapide sive Petra vocat' Parke Corner Stone Termini Mete Bunde et Limites Foreste p̄d ulterius se extendunt et in eod' Anno Vicesimo dči nup' R̄s Jacobi Angl' &c. Se extendebant et cognit' fuer' se extendere p Palos et Costas Parci p̄d' vocat' Haveringe Parke usq' ad quend' Rivolu' vocat' et cōiter cognit' p nomen de Bourne Brooke Et ab inde Eundo p Ripas ejusd' Rivoli usq' ad Domu' cujusd' Robti Makin in P̄ochia de Navestock juxta qua' Domum quid' al' Lapis sive Petra Terminal' modo ponitur et erect' est insculpt' et noiāt' Navestock Stone Et ab inde ad Dextram vertendo relicta p̄d' Domo p Septem et Costas Cujusd' Comunis vocat' Navestock Comon directe ad Janua' vocat' Richard's Gate ꝑpe quam Januam siliter quidm̄ al' Lapis sive Petra Terminal' modo ponitur et erect' est insculpt' et Nominat' Richard's Stone Et ab inde p Sepem Terrar' dči Robti Makin ducen' directe ad Janua' vocat' Overmead gate Et ab inde ad Rivu' de Rodon Et ab inde p Rivu' p̄d' usq' ad Pontem de Aybridge als Assbrigg et transeundo Pontem p̄d' p altam Regia' viam recte ducen' ad Eccl̄iam P̄ochial' de Thoydon-Boys Et sic ꝑgrediend' p Regia' via' p̄d' ad Domu' Mančonal' Rectoris de Thoydon-Boys usq' ad Januam vocat' Thoydon Greene Gate Et inde p Septem vocat' Purlieu-Hedge ad Angulu' cujusd' sepis vocat' Piershorne Corner atq' ita p Sepem p̄d' vocat' Purlieu Hedge usq' ad finem cujusd' Venelle vocat' Hawcock Lane Et sic ad Ripam ꝑpe finem Ville de Eppinge vocat' Purlieu Banck Et sic eundo p Ripam p̄d' usq' ad Locum vocat' Bennet's Corner secundum bundas limites et Divisiones ꝑochiar' de Eppinge et Thoydon Garnon includent' infra Forestam p̄dčam totam pochiam de Eppinge jacen' infra Ripam p̄d' et excludent' extra Forestam totam pochiam de Thoydon Garnon Et sic eundo p Ripa' pd' ad finem Venelle vocat' Duck Lane atq' ita ad Angulu' Magni vasti vocat' Thornewood Comon Et iber̄m eundo p Ripam p̄d' vocat' Purlieu Banck jacen' juxta sepem ex Austral' parte Comun' p̄d' usq' ad quend' Rivulum qui decurrit a fossa jacen' subt' sepem p̄dčam & prefat' Ripam vocat' Purlieu Banck ꝑpe quand' Ulmu' que est sola Bundaria et Meta Terminal' inter' pochiam de Eppinge p̄d' et Northweald Bassett Ac etiam inter duo dimid' Hundred' de Harlow et Waltham Et ulterius eundo p Rivulu' p̄d' ad fossam ante et prope Domu' Mančonal' cujusd' Willimi Spranger scituat' super Costam vasti et Comune de Thornewood Comon p̄dict' Et ab inde retornand' p Fossam p̄d' usq' ad Domu' Mančonal' cujusd' Daniel' Hudson siliter scituat' ad Costam Comune p̄d' Et sic p Metes et Divisiones Dividentes p̄d' duo dimid' Hundred' de Harlow et Waltham ad quand' Liber̄am Hayham vocat' Linceley Gate includen' infra Forestam dčam p̄cella vasti sive Come vocat' Thornewood Comon sicut jacet infra Rivul' p̄d' Ac etiam includent' infra Forestam p̄d' p̄dčm Teñtum dči Daniel' Hudson et quand' Grovettam vocat' Halyes Grove Ac oīa et singul' tr̄as et Teñta iber̄m jacen' infra dict' dimid' Hundred' de Waltham Et sic eundo ad Janua' vocat' Linceley Gate Sursum quand' peciam Terr' vocat' Linceley Merles Et ab inde directe transeunt' Ripam Fluvij vocat' Millmeade Brooke p Sepem vocat' Eastfield hedge ad Locum vocat' Lymeholes Corner Et sic transeunt' Regiam viam ducen' ad Eccl̄iam de Eppinge usq' ad Pulcroft ducen' ad Pontem vocat' Pynnbridge Atq' ita eundo de Ponte p̄d' vocat Pynnbridge p Sepem vocat' Purlieu Hedge ad Janua' vocat' Cloggeets Gate intrant' in Altam Regiam viam ducentem ad Locum vocat' Siviars Greene Et sic descendent' in Regia via vocat' Kennetts Lane directe usq' ad Vastum sive Comun' vocat' Bradley Comon Et sup' Costam ejusd' Vasti sive Come vocat' Bradley Comon circumeundo Hamletta de Roydon usq' Rivu' de Lee p̄d' Et inde ad Angul' Marisci vocat' Ody M̄sh Et sic transeunt' Rivu' p̄d' de Lee includen' infra Forestam totu' illu' Mariscu' vocat' Hollyfield Marsh usq' ad Pratum vocat' Le Frythie Et sic transeund' Le Frythie apud Locum vocat' the Shire Lake ad Mariscu' vocat' Hooke's Marsh includen' infra Forestam p̄d' totos illos Mariscos vocat' Hooke's Marsh & Norm̄sh Et sic eundo p Rivu' de Lee siliter includen' totum illum Magnu' Mariscu' vocat' Waltham Great M̄sh Et sic transeundo Fossam iber̄m ad Pontem vocat' Smalley bridge extenden' ad Costam ejusd' Pontis deorsum p fossam sive Rivul' defluentem ad Dextram Alte Regie vie ducen' ad Waltham Abbey usq' ad Coldhall et statim ultra Coldhall vertendo p Fossam sive Rivulu' qui dividit Comitat' de Essex et Hertford' ad Rivu' iber̄m includen' infra Foresta' p̄d' totum illud Pratum sive Mariscum vocat' Canwardes Et ab inde ad quend' Locu' voc' Cobbing Mouth Et ab inde p Rivu' pred' de Lee ad Pratu' vocat' Spencer's Meade Et sic ꝑgrediend' p Rivu' p̄d' ad Sywardstoneford Et iber̄m transeundo Mariscum vocat' Ware Marsh ad Fossam vocat' Mardich Et sic ꝑgrediend' p Mardich usq' ad Rivu' de Lee p̄d' Et ab inde p Rivu' pred' usq' Broademeade in P̄ochia de Walthamstow Et ab inde p Rivu' p̄d' ad Pontem vocat' Lockbridge modo dirupt' ubi nunc pro

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Passagio usitatur Trajectus Anglice a Ferry Et ab inde p eundem Rivu' de Lee ad primu' nominat' Pontem de Stratford Bow comiter cognit' p nomen de Bowbridge—ET Juratores p̄d' ulterius dicunt Super Sacramenta sua p̄d' q^d Foresta dc̄i Dñi Regis de Waltham alꝭ dc̄a Foresta Dñi Regis de Essex' in p̄d' Com' Essex' se extendebat in dc̄o Anno vicessimo Regni nup R̄s Jacobi Angl' &c. p ut supius p p̄d' Terminos Metas bundas et limites dividitur et exprimitur et non ultra—Et q^d p̄d' Termini Mete bunde et limites Foreste p̄d' superius menc̄onat' et express' in dc̄o Anno vicessimo nup R̄s Jacobi Angl' &c. fuerunt et vulgariter cognit' et reputat' fuerunt veri et certi Termini Mete Bunde et Limites infra quas Foresta p̄d' terminat' bundat' et limitat' fuit et elios ampliores vel largiores Terminos metas bundas et limites Foreste p̄d' in dc̄o Anno vicessimo nup R̄s Jacobi Angl' &c. Foresta p̄d' non habuit prout Juratoribus p̄d' ullo modo constare poterit ET Juratores p̄d' ulterius dicunt Super Sac̄a sua p̄d' q^d in Hundred' de Becontree p̄d' in p̄dc̄o Anno vicessimo nup̄ R̄s Jacobi Angl' &c. ramanserunt integre Forestam p̄d' Vill' de Wanstead Leighton Walthamstow et Woodford Et quod Ville de Stratford Westham Eastham Ilford Parva Ilford Magna Barkeinge et Dagenham in Hundred de Becontree p̄d' ad tunc p pte remanserunt extra Forestam p̄d' (viz^t) Oēs Terre Bosci et Hereditamenta earumd' Villar' sicut jacent ad Dextra' alte Regie vie p̄d' ducen' a ponte de Stratford Le Bow p̄d' versus Rumford p̄d' Et p pte ad tunc remanserunt infra Forestam p̄d' (viz^t) Oēs et singul' Terr' Bosci et Hereditamenta Villaru' p̄dcar' ad Sinistram Regie vie p̄d' put supius p metas et bundas dividuntur Et q^d in p̄dc̄o Anno vicessimo dc̄i Dñi nup' Regis Jacobi Angl' &c. Liḃtas de Havering att Bower in Com' p̄d' Et parcu' iḃm Coīter vocat' Haveringe Parke unacum Omniḃz al' Terr' Teñtis Boscis et Hereditamentis in Hornechurch Romford et Haveringe in dc̄o Com' Essex' et in ceteris pochijs et Membris Appendicijs dc̄e Liḃtati de Haveringe remanserunt integre extra Forestam p̄d' Et q^d in eodem Anno vicessimo dc̄i Dñi nup R̄s Jacobi Angl' &c. in Hundred' de Onger p̄d' remanserunt integre infra Forestam p̄d' Villa de Lucton alꝭ Loughton Chigwell Lamborne et Stapleford Abbotts Et quod Ville de Navestock et Thoydon Boys in p̄dc̄o Hundred' de Onger p pte infra Forestam p̄d' et p pte extra Forestam p̄d' ut supius p metas et bundas p̄d' plenius dividuntur Et q̄d oēs Residue Villar' infra Hundred' de Onger p̄d' in eod' Anno Vicessimo sup̄adc̄o fuerunt et remanserunt totaliter extra Forestam p̄d' Et q^d totu' Dimid' Hundred' de Waltham p̄d' in dc̄o Anno Vicessimo dc̄i nup Regis Jacobi Angl' &c. cum omniḃz Terris Boscis et Hereditamentis in sep̄aliḃz Villis infra dict' dimid' Hundred' remanserunt integre infra Forestam p̄d' nisi Terre alicujus p̄sone vel p̄sonar' jacen' infra Dimid' Hundred' p̄d' p Aliquas Cartas Deafforestantur q^d Juratoriḃz p̄d' constare non fecerunt Et q^d in eod' Anno vicessimo nup Regis Jacobi Angl' &c totum Dimid' Hundred' de Harlow p̄d' et Hundred de Uttlesford Hinckford Lexden Tenderinge Dengie Witham Chelmsford Dunmowe Claveringe Freshwell Chafford Barstable Thurstable Rochford et Winstree in p̄d' Com' Essex' et oēs Ville et P̄ochie cum suis membris et Appendicijs uni℘sis et singulis et quibuslibet Eor' cum omniḃz Terr' pratis Pasturis Boscis Teñtis et Hereditamentis quibuscunq' in Villis et pochijs Hundredor' ultim' menc̄onat' remanserunt integre extra Forestam p̄d' Et Juratores p̄d' ulterius sup Sac̄a sua p̄d' dicunt q^d in dc̄o Anno vicessimo Rñi Regis Jacobi sup̄adc̄i et antea ut predic℘ infra Memoria' Hom' aliquas al' sive plures Forestas vel Foresta' fuisse in dc̄o Com' Essex' p̄terquam Foresta p̄dc̄a sic ut supius limitat' et bundat' non inveniunt nec invenire possunt IN CUJUS Rei Testimoniu' tam Commissionar' p̄fati quam Juratores p̄d' Manus et Sigilla sua his p̄sentiḃz Subscripserunt & Apposuerunt.

(L.S.) Tho. Bendyshe.
(L.S.) Benj. Ayloffe.
(L.S.) W. Rowe.
(L.S.) He. Holcroft.
(L.S.) W^m Martin.
(L.S.) William Conyers.
(L.S.) Tho. Fanshawe.
(L.S.) E. Kyghley Veridarius.
(L.S.) Car. Hervy alꝭ Mildmay Viridiar'
(L.S.) Edward Palmer Vir'
(L.S.) Jo. Wright.
(L.S.) William Atwood.

Tho. Manwood.
Peter Whetcombe.
John Sorell.
John Levet.
W^m Gray.
Thomas Aylett.
George Thorogood.
Robert Bragge.
Francis Nicholson.
Tho. Lake.
Samuel Plume.
George Gittens.
Jo. Wright.
W^m Finch.
William Lake.
John Meade.
Robert Dawgs.
Lany Rous.
Edward Fulham.
Georg. Sances.
Samuel Freeborne.
George Savell.
Henry Smith.
Edward Digbie.
Edward Humfrey.

NOS Regardatores Foreste de Waltham alꝭ Foreste de Essex' infra script' quor' Noīa Subscribuntur simul cum alijs Regardator' et Officiar' Foreste p̄d' infra noīat' p̄sentes Attenden' & Assisten' fuimus ad Capc̄oem hujus Inquisic̄onis ac ad Visu' & Perambulac̄oe' Terminor' Metar' Bundar & Limitu' Forest p̄d' ut interius sit menc̄onat'.

Richard Maynard.
Tho. Goulding.
William Waylett.
Edmond Cooke.
William Johnson.
Ralph Barker.

Examined with the original Inquisition in the Office of Petty Bag,
by *P. Barry*,
One of the Clerks in the said Office.

N° 3 A.

COM' ESSEX. The Survey of all and Singuler the Woodes and Underwoodes growing in and uppon all the landes and Possessiones appteininge & belonging as well unto the Kinges Majesties landes suppressed and surrendered as also his grac's landes purchased and exchaunged within the Countie of Essex vewed by George Maxey and Willm Mildmay Woodwards appointed there for the same, made in the xxxvi[t] Yere of the reigne of Sou[r]aigne Lorde Kinge Henry the eight as hereafter pticulerly ensuy[th].

That is to saye

The late Housses of Barkinge.

Furste, in a certen Comen in the Forrest of Walthm one hill called Greate Hoghill most pte Hornbeame Woode well sett with Oke for Husbandrye, very moche verte of blake Thorne, pt lately lopped cont' lxiii Acr' one roode at xiii[s] iiii[d] the Acre - - - - - - - - - - - -	Acres - lxiii. £. Money - xlii.	
Item, in the same Comen a certen hill called Woodmans hill CClvi Acr' well sett with husbandez of Oke and the rest with hornebeame and blacke busches worth x[s] the Acr' by Estimacon to be solde - - - - - - - - - -	Acres - CClvi. £. Money - Cxxviii.	
Item, ther is a hill called hingston's hill conteining xx iiii.xii Acres iii rodez the greater parte hornebeame many Okes well husbanded many thorns at x[s] the Acr' - - - - - -	Acres - xx iiii.xii. £. s. d. Money - xlvi, vii, vi.	
Item, a hill called Derelop hill well sett with Starlinge Oke for Timber and hornebeame many busches conteininge xxxiiii Acr' at vi[s], viii[d], the Acre amounteth to - - - - -	Acres - xxxiiii. £. s. d. Money - xi, vi, viii.	
Item, there is a hill called Potterspittbuschez well sett with Oken husbandes and hornebeame conteyninge lxiii Acr' iii roodes at xiii[s], iii[d], the Acre - - - - - - - - - -	Acre - - lxiii. Money -	
Item, a hill called Coghill sett with straglynge treez and hornebeame Cont' xxiiii Acr' iii rode *di'* at xiii[s], iiii[d], the Acre -	Acres - xxiiii, ti Money -	
Item, a hill or platt of Wood—Chepcote hill w[th] one pece at the frith gate and a pece at greate goldhurst gate cont' in the hole xliii Acr' sett as well with Oke as with hornebeame valued at xx[s] the Acre - - - - - - - - - - -	Acre - - lxiii. Money -	
Item, Ravensokehill cont' lxvii Acres *di'* valued at xl[s] the Acre well sett with husbandez of Oke and hardbeame - - -	Acre - - lxvii *di'* Money -	
Item, Buckezhornehill cont' lxxviii Acr' worth by estimacon xx[s]. the Acr' many burches - - - - - - - - -	Acr' - - lxxviii. Money -	
Item, Stronde buschez or hill, well sett w[th] Starlinge Trez of Oke and hornebeame cont' by est' lxiiii Acr' value at xvi[s]. the Acre to be sold which amounteth to - - - - - -	Acr' - - lxiiii. Money -	
Item, a hill called Martens busches cont' xx iiii.xi Acres worth by estimacon xx[s], the Acre - - - - - - - - -	Acre - - xx iiii.xi. Money -	
Item, all the Wood and Timber growinge in and upon the playne betweene Stronde and M[r]tens and from M[r]tenes to Chigwellwaye, with gravelpitt buschez and pte of Stewardz Wood w[th] xxx[ti] trez betwixt M[r]tenes buschez and Goffez ar worth by estimacon to be solde for - - - - - - - - -	£. vi.	
Item, Beche hill sett with straglynge Trees of Oke and hornebeame cont' by estimacon xx iiii.ii Acres *di'* at xviii[s]. the Acre amounteth in the hole to - - - - - - - -	Acr' - - xx iiii,ii *di'* Money -	
Item, Colirowe hill cont' xx iiii,iiii Acr' *di'* of Wood and Underwood worth xv[s]. the Acre - - - - - - - - -	Acr' - - xx iiii,iiii *di'* Money -	
Item, a hill called Penny hill wherein cont' a hundreth Trez valued by estimacon at xii[d] the tree w[ch] amounted to - -	C[s]	

Appendix, No. 1.

Item, the Wood within Chapell Dych cont' by estimacon xii Acres *di'* valued at xxvi^{s}, viii^{d}. the Acre - - - - -	Acre - - xii. Money -
Item, there be certen Trees growinge one the plaine within Chapell Diche valued at - - - - - - - - -	xl^{s}.
Item, a Wood called Crekelwood, cont' by est' xx Acres or there aboutes all sett with younge Timber much fayre Springe for herdelinge. The Millez and Stratforde bridge hath taken most pte of the best timber for Repacions valued at xx^{s}. the Acre - - - - - - - - - - - - -	Acre - - xx. £. Money - xx.
Item, a grove called leyssons grove cont' vi Acr' of xvi yerez growth at xiii^{s}, iiii^{d}. the Acre - - - - - - -	Acre - - vi. Money -
Item, a grove called Blakes grove cont' in three seu'all peces hedged, and felled by the late Monasta' of Barkinge cont' xxxiii Acres a rodd, of vi yeres growth, not mete to be sold at vi^{s} the acre - - - - - - - - - -	Acr' - - xxxiii. Acr. Money -
Item, a wood called Cocketts highwood cont' iiii. Acr' *di'* one roode of iii yeres growth, valued at ii^{s}. the Acre, the fense well kept - - - - - - - - - - - -	Acr' - - iiii Acr. *di'* one roode. Money -

Extracted from a Survey late in the Possession of *John Pitt*, Esquire, late Surveyor General of His Majesty's Woods; and lent to the Commissioners of the Land Revenue by *William Morton Pitt*, Esquire.

N° 3 B.

ESSEX ss. AN ESTIMATIVE SURVEY of all the Kinges Ma^{ties} Woodes within the Countie of Essex, beinge within seaven or eight Miles of the Sea or the Tems taken by me John Meade deputie Surveior of S^{r} Henry Maynarde Knight his Ma^{ties} gen^{r}all Surveior of all the Kinges Ma^{ties} Landes within the Countie of Essex this thirtenth day of Marche in the yeare of the Raigne of our most gratious Sou^{r}eigne Lord James by the grace of God of England Scotland France and Ireland Kinge defender of the Faith, &c. that is to say of England France and Ireland the first and of Scotland the seaven and thirteth, as followeth,

ESTHAM and WESTHAM

There is one Wodd lyinge in the said Parishes of Estham and Westham in this Countie called Hamfrithe conteyninge by Estimacon one hundred Acres, thon halfe thereof was felled the last yeare and thother halfe is now in fellinge: it lyeth within three Miles of the Tems and in or neere unto Waltham Forrest, and is in leas unto one Mris Colsonn Widdowe -	C. Acres.

LAYTON

There is one Wood inclosed lyinge within the Parishe of Layton within Waltham Forrest and within three Miles of the Tems called Wall-Wood conteyninge by estimacon an hundred and twenty Acres beinge well sett with timber tres and resonablye well with Underwood of the groughe of fyftie or three scoore yeares, but much wasted and spoiled of late yeares. This Wood is out of leas, and was of late Challenged by M^{r} Ryder owner of the Manor of Layton and was in sute in her late Ma^{ties} tyme - - - - - - - - - - -	C. xx. Acres.

THE MANNOR of BARKINGE.

There is belonginge unto this Mannor one Wodd called Shackmans als Shuckmans Groves conteyninge by estimacon fourtene Acres, felled about seaven yeares past: it lyeth within three Miles of the Tems in Waltam Forrest, and is in leas for certeyne yeares to com to one Nicholas Mewce of Barkinge - - - - - - - - - - - -	xiiii. Acres.
There is one other Wodd called Laysons grove conteyning by estimacon tenn Acres felled the last yeare: it lyeth in Waltam Forrest within three Miles of the Tems and is in leas unto the said Nicholas Mewce for tenn or twelve yeares yet to com - - - - - - - - - - - -	x. Acres.

There

There is also belonginge unto this Mannor twoo other Woodes called Knightons, conteyninge about twelve Acres felled within these two yeares: They lie within three Miles of the Tems and are in leas unto S[r] George Harvie Knight leveteñnt of the tower - - - - - - - - - - - } xii. Acres.

MEMORAND' that there are in Waltam Forrest, within four Miles of the Tems, divers Wodde Growndes belonginge unto the late Abbey of Barkinge, lyinge in the Comon of the same Forrest, never inclosed, out of which grownds the late Abbesse of Barkinge and her Predecessors have allwaies, in there tymes, had a great part of the firewodd which they spent in the Abbie of Barkinge, which Wodd grounds I have thought good to sett downe pticularlie as followeth.

IMPRIMIS one pcell of Woddground lyinge in the Comon in the said Forrest called great hogghill well sett with Okes hard-beames and other Wodd conteyninge by estimacon - - } lxiiii. Acres.

Ite' in the Comon in the same Forrest one other pcell of Woddground called Woodmans hill well sett with Okes and other Trees conteyninge by estimacon - - - - - - } CCl. Acres.

Item in the same Comon one other pcell of Woddground called Hingstons hill well sett with Okes Hardbeames and other Tres conteyninge by estimacon - - - - - - } xx iiii. Acres.

Item one other parcell of Woddground in the same Comon called Dereloppe well sett with husbandree Okes conteyninge by estimacon - - - - - - - - - - } xxx. Acres.

Item in the same Comon within the said Forrest one other pcell of Woddground called Potterspithill well sett with Oke and other Wodd conteyninge by estimacon - - - - } lxx. Acres.

Item in the same Comon one other pcell of Woddground called hogghill well sett with Oke hardbeame and other Wodd conteyninge by estimacon - - - - - - - - } xxiiii. Acres.

Item one other pcell of Woddground in the same Comon well sett with Oke Hardbeame and other Trees conteyninge by estimacon - - - - - - - - - - } xl. Acres.

Item one other pcell of Woddground in the same Forrest and Comon called Harthorne hill well set with Trees conteyninge by estimacon - - - - - - - - - } lxxx. Acres.

Ite' in the said Forrest and Comon one other Woddground called Ravens Oke hill well sett with husbandree Trees conteyninge by estimacon - - - - - - - - } lx. Acres.

Ite' one other pcell of Woddground in the said forrest & Comon called the Stround bushes well sett with Wodd conteyninge by estimacon - - - - - - - - - - } lxiiii. Acres.

Ite' one other pcell of Woodground in the said Forest and Comon called Martens bushes well sett with Okes and Hardbeames conteyninge by estimacon - - - - - - - - } lxxx. Acres.

Ite' one other pcell of Woddground in the same Comon called Bechehill well sett with hardbeames and other Trees conteyning by estimacon - - - - - - - - - - } lxxx. Acres.

Ite' one other pcell of Woddground in the same Comon called Collier Rowe well sett with trees conteyninge by estimacon - } lxxx. Acres.

Item one other pcell of Woddground in the said Forrest sometymes inclosed lyinge within Chappell diche now open unto the said Comon well sett with Trees conteyninge by estimacon } xx. Acres.

Suma totlis of the Woddes upon the Comon. - } M. xxii. Acres.

MEMORAND' that the Woode in all these seu[r]all Woddgrounds above menconed lyinge in the Comon in Waltam Forrest is to be taken of the loppinges and toppinges of the trees growinge in the same, and not otherwise because they cannot be inclosed.

MEMORAND' alsoe that the Woddwardes of these Woddes doe informe me that there is yerelie allowed out of the same an hundred and fortie loades of Wodde for fee wodd.

p me Johem Mead Deputatu' supvisor' Cum' ꝑdicti.

Extracted from a Survey late in the Possession of *John Pitt*, Esquire, late Surveyor General of His Majesty's Woods; and lent to the Commissioners of the Land Revenue by *William Morton Pitt*, Esquire.

Appendix, No. 1.

NAMES of the KING's WOODS in WALTHAM FOREST, mentioned in the foregoing Surveys, taken in the 36th of Henry the VIIIth, and 1st of James the Ist, with such of the Names inserted in a Plan of the said Woods, taken by Order of the Commissioners of the Land Revenue in the Year 1791 (according to the Information received by the Surveyor from the Woodward and Keepers) as appear to agree with the Names in the said old Surveys.

In Survey in 36 Hen. VIII.	In Survey in 1 Ja. I.	In Survey in 1791.
Greate Hog Hill.	Great Hogg Hill.	Hog Hill Wood.
Woodmans Hill.	Woodmans Hill.	Woodmans Hill Wood.
Hingstons Hill.	Hingstons Hill.	Hensons Hill.
Derelop Hill.	Dereloppe.	Daylop Hill.
Potterspitt Buschez.	Potterspitt Hill.	
Coghill.	Hogg Hill.	Hog Hill Wood.
* Chepcote Hill, with One Pece at the Frith Gate, and a Pece at Great Goldhurst Gate.	One other pcell of Wood Ground in the same Comon.	
‡ Ravensoke Hill.	‡ Ravensoke Hill.	
Buckezhorne Hill.	Harthorn Hill.	
Stround Buschez or Hill.	Stround Bushes.	Great Stroad. Little Stroad.
Martens Busches.	Martens Bushes.	The Martins Wood.
The Plaine between Stroundes & Martens, & from Martens to Chigwell Way, with Gravel Pitt Busches & pte of Stewardz Wood, and betwixt Martens Buschez & Goffez.		Gravel Pits. Goffs Hill Wood.
Beche Hill.	Beche Hill.	Great Beech Hill. Little Beech Hill.
Colirowe Hill.	Collier Rowe.	Collier Row Furzes.
Penny Hill.		Penny Hill Wood.
The Wood within Chapell Dych.	One other pcell of Wood Ground sometimes inclosed lying within Chapell Diche now open unto the Comon.	Chapel Lodge Farm.

* *Note*, This is supposed to be near the Inn called the Sheep Cotes Inn, near Collier Row.

‡ *Note*, Part of Fence Piece Farm was taken out of Ravensoke Hill. Vide N° 4 in this Appendix.

N° 4.

(signed) CHARLES R.

Barking in Waltham Forest. Land for a curate there.

Right Trusty and R^t Welbeloved Cousin and Councello^r & Right Trusty and Welbeloved Councello^r Wee Greet you well. WHEREAS humble Suit hath bin made unto us that for the better convenience of Serving God and the ease of y^e Aged Weake Lame & others belonging to the wide pish of Barking in o^r County of Essex, Wee would be gratiously pleased to condissend to some competent pvision for a Pious and Orthodox Preist to officiate in a certaine Edefice or Chappell built on o^r Waste w^thin the Walke of Henholt in y^e said Parrish, We have thought fitt to Grant their said humble Request, and do accordingly hereby signify o^r Pleasure unto you, Authorising you or either of you to give direccons for y^e passing of a Lease unto some psons to be noiated by the Pet^rs of one Acre of Ground already inclosed, whereupon the said Chappell is lately Erected w^th a Curtelage adjoyning to the same, and of Sixty Acres of Ground to bee taken out of the Wasts and Comon ground of the Forest, w^thin y^e said pish, whereof four Acres at Gesham's Corner, near y^e s^d Chappell, and about Thirty Acres at Strawberry hills, and the residue out of Ravens Oake hill, all to be sett out by you, or one of You w^th the assistance of o^r Surveyo^r Gen^rall. The said Lease to be made for such Terme of Yeares, at such Yearly Rent, and under such Condicons as you or either of you shall thinke fitt. And for so doing this shall be yo^r Warr^t. Given at o^r Co^rt at Whitehall the 22^th of July 1663, in the fifteenth yeare of o^r Raigne.

By his Ma^ts Comand
Will. Morice.

Appendix, No. 1.

S^r Charles Harbord.

I have rec^d his Ma^ts direccons under his Signet & Signe Manuall (the Copy whereof is hereunto annexed), whereby hee is pleased that a Lease shalbe passed to some psons to be noiated by the Inhitants of Great Ilford Ward in the pish of Barking in Essex, Of an Acre of ground already Inclosed & a Chappell w^th a small Curtilage adjoyning erected thereon. And of 60 Acres of Ground to be taken out of the Wasts & Comon grounds of y^e Forest of Waltham (as they are menconed in his Ma^ts said Warrant); which are to be inclosed and applyed for y^e maintenance of a Minister for the benefitt of those Inhitants who live farr distant from the Mother Church of Barking: I pray you to survey the same, setting out the pticularMetes & boundaryes thereof and put a value thereupon; And to make out a Constat thereof, in order to a Lease to be made to the psons to be noiated as aforesaid for the Terme of yeares, And to certify me what Rent you conceive fitt to be reserved, and the Provisoes and Covenants necessary to be inserted in that Lease, and what else you thinke needfull to bee considered therein for his Ma^ts Service and these Inhitants.— For w^ch &c.

Aug^t 24. 1663. T. Southampton.

A true Copy of the Entry in the Office of
His Majesty's Surveyor General.

Wm. Harrison,
Acting Surveyor General.

N° 5.

CARTÆ ANTIQUÆ. AA. n. 37.

HENR' Dī Grā Rex Angl' &c. Sciatis me reddidisse et cōcessisse & hac carta mea cōfirmasse Ric' de Mūfichet & Hēdibz suis Custodiam tocius Foreste mee de Essexia & Domor' mear' d'Havīling & aliar' Domor' mear' ubicūq' fuerint in p̄dca Foresta cū oīmibz Parcis meis et cū oīmibz ptinencijs ad dcam Custodiam ptinentibz, HENDA & custodienda hēditarie de me & de Hēdibz meis sicut antecessores sui illa melius & integrius de meis p̄decessoribz aliquo tempe pacis tenuerunt. Tali vero Condicone qd nullus serviens assit in p̄dca foresta nisi p Mānu' dci Ricardi positus, ad illam custodienda' Pre illos qui in Dīnicis Mīnaijs meis feodati servientes fuerint Ipi autem servientes feodati ad p̄dcum Ricardum oīmino sint intendentes & de oīmibz qui ad Baillias illor' ptinent eidem sint respondentes et Hēdibz suis sicut Capitali Forestario meo de Essexia. Hijs Test'.

This is a true Copy of the Record in the Tower of *London,* having been examined.

Robert Lemon,
Chief Clerk.

N° 6.

Inter Recorda in Thesaurario Curiæ Receptæ Scaccarij adservata, in Baga indorsat', "ESSEX' Plac' et Clam' Forestæ" viz: in Pixide indorsat' "Essex, Thearle of Oxfordes Deade of deptinge frō the Foreste of Waltham A° 12 H. 8. p vita Regis. N° IX." continetur ut sequitur.

OMIBUS Xp̄i fidelibus ad quos hoc p̄sens Scriptum pvenerit Johes Comes Oxon SALTM CUM ego p̄fat' Comes de et in Officiis Custodis ac Senescalli tocius Foreste Dīni Regis de Essex' vulgarī nuncupat' Walthm Forest in Com' Essex' jure hereditario seisitus exist' ut de feodo et jure ad quodquidem Officiu' Custodis nōiatio constitutio et admissio cujusdam locum tenent' p tota' forestam p̄dcam ac unius forestarij equitantis et triu' forestarior' pedestriu' vocat' Yeomen Fosters in tribus ballivatis ejusd' foreste a tempore quo non extat memoria ptinet et ptinere dinoscī Quiquidm locum tenens ac Forestarij p̄dict' divīsa sepalia feoda regarda et emolumenta eisdem Officiis ptinen' a p̄dict' tempore habuerūt et pceperūt in eisdem Ac cum p̄potentissim' Dns Henric' Rex noster Anglie modernus in p̄dict' Foresta recreacōis venacōisq' causa ppter corpis sui sanitatem p̄ cetis Forestis pcis et chaceis infra Regnu' suu' qm plurimu' delectat NOVRITIS me p̄fat' Comitem complacenciam ipius p̄excellentisimi Dīni Regis adimplere et quantum in me est ampliare affectantem dedisse et hoc p̄senti SCRIPTO meo concessisse eidem Dño Regi qd ipe durante vita sua omes hujusmodi locum tenentem Senescallum ac Forestarios in eadem Foresta noiabit constituet et deputabit quiquidem locum tenens Senescallus ac Forestarij sic p eundem Dīm Regem noiand' et constituend' hmoi Officia habūt et exercebunt ex dono et concessione p̄dci Dīni Reg' durante vita ejusdem Dīni Regis seu ad terminu' hujusmodi locum tenentis Senescalli et Forestarior' vel durante bene placito ipius Dīni Reg' sicut sue Majestati videbī absq' contradicone expulsione vel amotione eor' seu eor' alicuj' ab eisdem Officiis seu eor' aliquo p me p̄fat' Comitem heredes vel assignat' meos fiend' ET qd ijdem Senescallus locum tenens et alij forestarij sic p eundem Dīm Regem noiand' constituend' et deputand' heant oīmia ac talia hujusmodi feod' vadia et pficua qualia aliquis Senescallus locum tenens sive forestarii p me vel Antecessores meos ante hec tempora fact' aliquo tempore huerūt seu eor' aliquis huit pcepit vel gavisus fuit Racone Officii p̄dict' seu eor' alicuj ITA semp qd quandocūq' p̄dca officia seu eor' aliquod post decessu' p̄dict' Dīni Regis p mortem Resignacōem vel aliter vacare contigerit tunc bene licebit michi p̄fat' Comiti et hered' meis locum tenentem meu' et alios Forestarios in eadem facere ordinare & substitūe adeo libere et integre put ego seu aliquis Antecessor' meor' unqm ante hec tempora feci seu fecimus Hoc p̄senti SCRIPTO et concessione mea in aliquo non obstante

Appendix, No. 1.

IN CUJ' Rei testimoniu' huic ꝑsent' Scripto meo Sigillu' meu' apposui DAT' vicesimo secundo die Februarij Anno Regni ꝑdict' Dñi Regis nunc Henrici octavi duodecimo.

John Oxinford.

(L. S.)

Exãiatur et concordat cum Original' ꝑ Car' S. Ellis Cleric' Georg' Rose Ar' Custod' Recordorum.

N° 7.

Sexta Pars PATEN' de anno Regni Regis JACOBI primo. m. 30.

D. Con' sibi & Hered' } REX OMIBZ ad quos & Saltm̃ Sciatis qđ cum Johes de ꝑ Edrõ Comite Oxon' } Vere nup Comes Oxon' Anno Regni Henrici octavi nup Regis Anglie Antecessoris nr̃i quarto habuit & tenuit sibi & Heredibz suis imppm Ballivam tocius Forest' ñr' Essex' ad quamquidem Ballivam Custod' Parci & Domor' nr̃or' de Havering a tempore a quo Contrar' Memor' Hominu' adtunc non extitit ptinuit &ptinere debuit aceciam Offic' Custod' & Senescall' tocius Forest' in & de Essex' in ꝑdict' Com' Essex' et Custod' & Senescalciam ejusdem Forest' NOS ꝑmissa Consideran' Restituim⁹ & Concessim⁹ ac ꝑ ꝑsentes ꝑ nob' Heredibz & Successoribz nr̃is Restituim⁹ & Concedim⁹ ꝑdilco Consanguineo nr̃o Edwardo modo Comiti Oxon' Consanguineo & Hered' Masculo dci Johis nup Comitis Oxon' TOT ꝑdict' Ballivam tocius Forest' de Essex' ꝑdict' ac Custod' ꝑdict' parci & Domor' nr̃or' de Havering ꝑdict' ac Offic' Custod' & Senescall' tocius ꝑdict' Forest' de Essex' ac Custod' & Senescalc' ejusdem Forest' cum omibz Feod' & Vadis ad ꝑdict' Ballivam Seneschalc' & Custod' sive ear' aliquam ab antiquo ptinen' HEND' & TENEND' ꝑdict' Ballivam tocius Forest' de Essex' ꝑdict' ac ꝑdict' Custod' ꝑdict' Parc' & Domor' de Havering ꝑdict ac ꝑdict' Offic' Custod' & Seneschall' tocius ꝑdict' Forest' ac Custod' & Seneschalciam ejusdem Forest' ꝑfat Edwardo Comiti Oxon' Heredibz & Assign' suis imppm cum omibz Feod' & Vad' eisdem Ballive Seneschalc' & Custodie & eor' cuilt ab antiquo ptinen' sive spectan' adeo plene libe & integre sicut ꝑdict' Johes nup Comes Oxon' aut aliquis antecessor' ꝑdict' Comit' Ballivam Seneschalc' & Custod' ill' prius habuit aut habere debuit VOLUMS TAMEN & ꝑ ꝑsentes firmit ꝓcipim⁹ & mandam⁹ ꝑfato Edwardo Comiti Oxon' Heredibz & Assign' suis qđ quelt psona & psone tempore Confeccõis har' Lr̃ar' nr̃ar' patenciu' hens occupans vel exʔcens hentes occupantes vel exʔcentes aliquod Offic' Custod' pambulacõem sive locum aut aliqua offic' Custod' pambulacões sive loca in circa vel infra Ballivam Forest' ñr' ꝑdict' aut Custod' & Seneschalc' ejusdem Forest' aut Custod' Parci & Domor' nr̃or' ꝑdict' virtute seu collore aliquar' Lr̃ar' Patenciu' sive concession' ꝑ nos aut ꝑ Dñam Elizabeth' nup Reginam Angl' aut aliquem al' progenitor' sive antecessor' nr̃or' eis aut eor' 'alicui sub magno Sigillo Anglie aut sub aliquo alio Sigillo nr̃o aut aliquor' progenitor' sive Antecessor' nr̃or' eis aut eor' alicui antehac fact' aut alit de cetο plene quiete & pacifice here exʔcere & occupare possit & valeàt possint & valeant eadem offic' Custod' pambulac' sive Loc' eis aut eor' alicui sic ut ꝑfert concess' cum omibz Vad' Feod' Regard' ꝑficuis & Emolumentis eisdem Offic' Custod' pambulac' sive Loc' ptinen' sive spectan' scđm tenorem & effm̃ ear'dem Lr̃ar' Patenciu' sive Concession' eis aut eor' alicui inde fact' absq' aliqua pturbacõe molestacõe inquietacõe sive gravamine ꝑdict' Edwardi Comitis Oxon' Heredum vel Assignator' suor' aliquo in ꝑsentibz incontrariu' inde non obstan' nisi sit ꝑ assensum nr̃m aut Heredum vel Successor' nr̃or' in ea parte prius hit' ET ꝑdcus Edwardus Comes Oxon' ꝑ se Heredibz et assign' suis convenit & concedit ad et cum Nob' Heredibz et Successoribz nr̃is ꝑ ꝑsentes qđ ipe ꝑfatus Edwardus Comes Oxon' Heredes & Assign' sui quiete & pacifice ꝑmittent quamlt psonam & quaslt psonas tempore confeccõis har' Lr̃ar' nr̃ar' Patenciu' hen' occupan' vel exʔcen' hentes occupantes vel exʔcentes aliquod offic' pambulac' sive Loc' aut aliqua offic' Custod' pambulac' sive Loc' in circa vel infra Ballivam Forest' ñr' ꝑdict' aut custod' & Seneschalc' ejusdem Forest' aut in circa vel infra custod' parci & Domor' nr̃or' ꝑdict' virtute seu colore Aliquar' Lr̃ar' patenciu' seu concession' ꝑ nos aut ꝑ Dñam Elizabeth' nup' Reginam Anglie aut aliquem al' ꝑdecessor' nr̃or eis aut eor' alicui sub magno Sigille Anglie aut sub aliquo alio Sigillo nr̃o aut aliqu' progenitor' sive Antecessor' nr̃or' eis aut eor' alicui antehac fact' aut alit de ceter' plene libe quiete & pacifice here exʔcere & occupare eadem Offic' Custod' pambulac' sive Loc' eis aut eor' alicui sicut ꝑfert concess' cum omibz Vad' Feod' Regard' ꝑficuis & Emolumentis quibuscunq' eisdem offic' Custod' pambulac' sive Loc' ptinen' sive spectan' scđm Tenor' ac Effect' sepaliu' Lr̃ar' patenciu' sive Concess' eis aut eor' alicui inde fact' absq' aliqua pturbacõe molestacõe inquietacõe sive gravamine ꝑdict' Edwardi Comitis Oxon' Heredum & Assignator' suor' nisi fuer' ꝑ Assensum nr̃m Heredum aut Successor' nr̃or' in ea parte prius hit' EO qđ exꝑssa Mencio &c. IN CUJUS Rei &c. T. R. apud Westm^r xviij Die Julij.

ꝑ Br̃e de privato Sigillo &c.

This is a true Copy from the original Record remaining in the Chapel of the Rolls, having been examined.

John Kipling.

N° 8.

AFTER, &c.—WHEREAS there has been heretofore paid at the Receipt of Exchequer unto the Warden of the Forest of Waltham, in the County of Essex, to be distributed

buted and paid over to and amongst the respective Officers of the said Forest, the several Fees and Allowances hereafter mentioned (that is to say)—

	p Annum £.	s.	d.
To the Chief Ranger vj^{d} p diem, which amounts to p Annum - -	9	2	6
To the Woodward and Keeper of the Woods within the Walks of Chappel Henault - - - - - - - - - - - -	20	–	–
To the Underkeeper of Waltham Stow Walk viij^{d} p diem - - -	12	3	4
To the Underkeeper of Leighton Walk, iiij^{d} p d° - - - - -	6	1	8
To the Underkeeper of Walwood and Homefrith Woods iij^{d} p d° - -	4	11	3
To the Underkeeper of Woodford Walk viij^{d} p d° - - - -	12	3	4
To the Underkeeper of Loughton and Lambourne Walks d° - -	12	3	4
To the Underkeeper of New Lodge Walk d° - - - - -	12	3	4
To the Underkeeper of Chinkford Walk d° - - - - -	12	3	4
And to the Lieutenant of the said Forest, to be by him paid and distributed to Ten Underkeepers and Five Under Rangers, and other Persons by him employed for her Majesty's Service there; and for their encouragement to preserve the Deer and Game, p annum - -	132	17	10
£.	233	10	–

These are by virtue of her Majesty's General Letters Patents Dormant, bearing Date the 19th Day of March 1701, to pray and require Your Lordship to draw an Order for paying unto the present Warden and Lieutenant of the said Forest of Waltham, or to their or either of their Assigns, the Sum of One hundred and Sixteen pounds Fifteen Shillings, for half a Year due on the said several Fees and Allowances at Midsummer last 1703, the same to be received without account, and to be paid over and distributed by the said Warden and Lieutenant or either of them to and amongst the present Rangers Woodward and Keepers of the said Forest and other persons employed there for the Half Year due to them as aforesaid: And let the said Order be satisfied out of any her Majesty's Treasure being and remaining in the Receipt of the Exchequer, applicable to the Uses of the Civil Government; and for so doing this shall be your Warrant. Cockpit Treasury Chambers, 6th July 1703.

To Auditor Receipt. Godolphin.

AFTER, &c.—By virtue of her Majesty's General Letters Patent dormant, bearing date 19th March 1701, These are to pray and require your Lordship to draw one or more Orders for paying unto the presents Warden and the Lieutenant of the Forest of Waltham, in the County of Essex, or to their or either of their Assigns the Sum of 122 *l.* 5 *s.* without Account, the same being intended to be paid over and distributed by the said Warden and Lieutenant or either of them, to and amongst the Rangers Woodward Keepers and other Officers of the said Forest hereafter particularly mentioned, for so much due on the Fees and Allowances which have been accustomed to be paid them in respect of their several Offices and Employments, at Michaelmas last 1703; that is to say,—

p Annum. £.	s.	d.		£.	s.	d.
9	2	6	To the Chief Ranger vj^{d} p diem ¼ Year due Michaelmas 1703	2	5	7½
20	–	–	To the Woodward and Keeper of the Woods within the Walks of Chappell Henault for the same Quarter - -	5	–	–
12	3	4	To the Underkeeper of Walthamstow Walk at viij^{d} p diem d°	3	–	10
6	1	8	To the Underkeeper of Leighton Walk at iiij^{d} p diem d° -	1	10	5
4	11	3	To the Underkeeper of Walwood and Homefrith Woods at iij^{d} p d° - - - - - - - - - - -	1	2	9¾
12	3	4	To the Underkeeper of Woodford Walk at viij^{d} p diem d° -	3	–	10
12	3	4	To the Underkeeper of Loughton and Lambourne Walks at viij^{d} d° - - - - - - - - - -	3	–	10
12	3	4	To the Underkeeper of New Lodge Walk at viij^{d} p diem d°	3	–	10
12	3	4	To the Underkeeper of Chinkford Walk at viij^{d} p diem d° -	3	–	10
132	17	11	To the Lieutenant of the said Forest, to be by him paid and distributed to ten Underkeepers, and five Under Rangers, and other Persons by him employed for her Majesty's Service, and for their Encouragement to preserve the Deer and Game, for the same Quarter - -	33	4	5¾
36	10	–	To the three Foresters, as Masters of the several Walks within the said Forest, on a Fee of £. 36. 10. p Annum heretofore paid in the Office of Treasurer of the Chamber, upon the Establishment there, and is for One Year and Three Quarters due thereupon, from Christmas 1701 (the Time from which the several Fees and Allowances before mentioned were paid by her Majesty) to Michaelmas last 1703, the said Fee being no longer to be continued on the said Establishment, but to be paid at the Receipt of Exchequer with the rest of the Officers of the said Forest	63	17	6
270	–	–		122	5	–

Appendix, No. 1.

And let the said Order or Orders be satisfied out of any of her Majesty's Treasures now or hereafter being and remaining in the Receipt of Exchequer applicable to the Uses of the Civil Government, For which this shall be your Lordship's Warrant. Whitehall Treasury Chambers 22d October 1703.

Godolphin.

To Auditor Receipt.

AFTER, &c.—By virtue of her Majesty's General Letters Patent dormant, bearing date the 19th day of March 1701, These are to pray and require your Lordship to draw an Order paying unto the present Warden and Lieutenant of the Forest of Waltham in the County of Essex, or to their or either of their Assigns, the Sum of £. 135 without Account; The same being intended to be paid over and distributed by the said Warden and Lieutenant or either of them to and amongst the Rangers Woodward Keepers and other officers of the said Forest hereafter particularly mentioned, for half a Year due at Lady Day last 1704 on the several Fees and Allowances which have been accustomed to be paid them in respect of their several Offices and Employments, being according to the Distribution thereof from time to time by the Lieutenant of the said Forest, viz.—

p Annum. £.	s.	d.		£.	s.	d.
10	–	–	To the Chief Ranger at £. 10 p Annum for half Year from Michaelmas 1703, to Lady-day 1704 - - - -	5	–	–
20	–	–	To the Woodward and Keeper of the Woods within the Walk of Chappel Henault, for the same time - -	10	–	–
20	–	–	To the Underkeeper of Waltham Stowe Walk for d°, ½ Year	10	–	–
20	–	–	To the Underkeeper of Leighton, Walwood & Homefrith d°	10	–	–
20	–	–	To the Underkeeper of Woodford Walk d° - - -	10	–	–
20	–	–	To the Underkeeper of Loughton Walk d° - - -	10	–	–
20	–	–	To the Underkeeper of New Lodge Walk d° - - -	10	–	–
20	–	–	To the Underkeeper of Lambourne Walk d° - - -	10	–	–
20	–	–	To the Underkeeper of Chinkford Walk d° - - -	10	–	–
20	–	–	To the Underkeeper of Epping Walk d° - - - -	10	–	–
20	–	–	To the Underkeeper of East Henault Walk d° - - -	10	–	–
20	–	–	To the Underkeeper of West Henault Walk d° - - -	10	–	–
40	–	–	To the Four Under Rangers of the said Forest to be equally distributed among them - - - - - -	10	–	–
				20	–	–
270	–	–		135	–	–

And let the same be satisfied out of any her Majesty's Treasure now or hereafter being and remaining in the Receipt of the Exchequer, applicable to the Uses of the Civil Government; and for so doing this shall be your Warrant: Whitehall Treasury Chambers 3d July 1704.

Godolphin.

To Lord Halifax Auditor
Receipt of Exchequer.

N° 9.

ESSEX.

Officiu' Woodward' infra Forrest' de Waltham et offic' ball' equitan' de Barking in Com' p̄d' cu' ffeod' viz. p

£.	s.	d.
Woodward' xxvj.	xiij.	iiij.
	s.	d.
et p Ball' equitan' xxxiij.	iij.	

JACOBUS Dei gr̃a Angl' Scotie ffranc' et Hibernie Rex fidei Defensor &c. OMNIBUS ad quos p̄ sen' Lr̃e p̄venerint salutem CU' nos p Lr̃as nr̃as paten' sub magno Sigillo nr̃o Angl' confect' geren' dat' apud Westm' Sexto die Octobr' Anno Regni nr̃i Anglie ffrancie et Hibernie quinto et Scotie quadragesimo primo p̄ considerat' in eisdem Lr̃is nr̃is paten' express' et sp̄ificat' dederimus et concesserimus dilc̃o nobis Rob̃to Barefoote geneross' officiu' Woodward' et Custod' om̃iu' et singlor' boscor' nr̃or' jacen' et existen' infra p̄ ambulac' de Chapple Henault et de Estholt aľs Henault in Forest' nr̃o de Waltham in Com' nr̃o Essex' Ac ip̄m Rob̃tm Barefoote Woodward' et Custod' boscor' nr̃or' pred' fecerimus creaverimus et Constituerimus p easdem Lr̃as nr̃as paten' nec non p easdem Lr̃as nr̃as paten' dederimus et concesserimus eidem Rob̃to Barefoote Officiu' ballivi equitan' tm̃ om̃iu' et singlor dn̄ior' et maner' de Barkinge et om̃iu' et singulor' dn̄ior' et maner pcell' possess' nup' mon^rii de Barkinge in Com' nr̃o Essex' qm̃ om̃iu' lib̃tat' vocat' le Eastholt aľs Henholt et Grayshams hall fee et alibi infra fforest' de Waltham ac omiu' et singlor' reddit' pencion' et porcion' Cur' let' lib̃tat fin' exit' am^rciament heriet' waviat' extrahur' quor̃cunq' dc̃is Dn̄iis et Maner' in dc̃o Com' Essex' ullo modo spectan' vel ptinen' Ac ip̄m Rob̃tm Barefoote ball' equitan' om̃iu' et singlor' p̄miss' fecerimus ordinaverimus et constituerimus p easdem Lr̃as nr̃as paten' ad oĩa exercend' faciend' tenend' psequend' pagend' pimplend' et exequend' dict' offic' Ball' equitan' quoquomodo tangen' vel concernen' ita qd̄ de denar' et oĩbz exit' redd' firm' et Revenc' p̄miss' de

tem̃pe

tẽpe in tempus pvenien' et crescen' ac nobis debit' et ptinen' ad man' general' Receptor' nr̃i dict' Com' nr̃i Essex' p tẽpe existen' singlis ann' responderet scd̃m formam et effc̃m statut' anno regni Edwardi Sexti nup' Regis Anglie septimo in eo casu nup' edit' et pviss' HABEND' gaudend' et exercend' p̄dict' offic' et eor' alter p̄fato Robto Barefoote p se vel p sufficien' Deputat' s̃s sive deputat' s̃s sufficien' a confecc̃one dc̃ar' Lr̃ar' ñr' paten' ad termin' et p termĩo vite ip̃ius Robti Et ulterius p easdem Lr̃as nr̃as paten' dederimus et concesserimus p̄fat' Robto Barefoote pro exercicio et occupac̃one offic' wodward' et Custod' boscor' nr̃or' p̄dict' vad' et feod' quadragint' M^rcar' p Ann' Ac p exercicio et occupac̃one dict' officij ballivi equitan' vad' et feod' Trigint' triu' solid' et quatuor denar' p Ann' Recipiend' et capiend' ann^t de exit reddit' firm et Revenc̃oibz offic' p̄d' de tẽpe in tempus p̃venien' crescen' acciden' et em^rgen' tm̃ p man s̃s pprias et in man' s̃s pprijs retinend' qm̃ p man' gen^ral' Receptor' nr̃i dc̃i Com' nr̃i Essex' p tẽpe existen' ad fest' sc̃i Mich̃is Arch̃i et Annunc̃acon' b̃e Marie virgin' p equal' porc̃oes solvend' duran' vita ip̃ius Robti Barefoote unacu' omnib̃z advantag' Commoditat' et p̄heminenc' dc̃o officio Woodward' quoquo modo spectan' vel ptinen' Acetiam cu' oib̃z al' feod' vad' allocac̃oib̃z lib̃atur' dictt' pfic' Com̃oditat' advantag' aucthoritat' lib̃tat' locis et p̄heminen' quib̃zcunq' dict' offic' Ballivi equitan' de jure debit' consuet' spectan' vel ptin' in tam amplis modo et forma put Paulus Baron aĩs Barnes dict' officiu' ballivi equitan' exercen' et occupan' tunc h̃et seu h̃ere deberet aut nup' h̃uit seu h̃ere debuit put in eisdem Lr̃is nr̃is paten' plenius continet^r Quiquidem Robtus Barefoote adhuc supst' est ut certam inde h̃emus noticiam SCIATIS igit^r q^d nos de g̃ra nr̃a sp̃ial ac ex cert' sciencia et mero motu nr̃is p meliori gubnac̃one et p̄servac̃one om̃iu' et singlor' boscor' nr̃or' jacen' et existen' infra p̄ambulac̃oes de Chapple Henault et de Estholt' aĩs henault in dc̃a Forest' de Waltham in dc̃o Com' nr̃o Essex' Dedimus et concessimus ac p p̄sen' p nobis hered' et Successor' nr̃is damus et concedimus dilc̃is nobis Joh̃ni Holmes et Gerson' Holmes filio s̃s et eor' alter' conjunctim et divisim dict' offic' Woodward et Custod' om̃iu' et singul' dc̃or' boscor' nr̃or' jacen' et existen' infra p̄ambulac' de Chapple Henault et de Estholt aĩs Henault in Forest' p̄d' Ac ip̃os Joh̃nem Holmes et Gerson' Holmes et eor' alter' Woodward' et Custod' ac Woodward' et Custod' bosc' nr̃or p̄d' facimus creamus et Constituimus p p̄sen' Necnon de eadem g̃ra nr̃a sp̃iali certa scientia et mero motu nr̃is dedimus et concessimus ac p p̄sen' p̄ nobis hered' et successor' nr̃is damus et Concedimus eisdem Joh̃ni Holmes et Gerson' Holmes et eor' alter' conjunctim et divisim dict' offic' ball' equitan' tam om̃iu' et singulor' Dominior' et Manerior' de Barkinge et om̃iu' et singulor' Dominior' et Manerior' p̄cell' possess' nup' Monaster' de Barking in Com' nr̃o Essex' qm̃ om̃iu' lib̃tat' voc' le Estholt aĩs Henholt et Grayshams Hall Fee et alibi infra Forest' de Waltham ac om̃iu' et singulor' red' perc̃on et porc̃on' Cur' let' lib̃tat' finiu' exit' am^rciament' h̃iett' waviat' exh̃ur' quorc̃unq' dc̃is dñiis et Maner' in dc̃o Com' Essex' ullo modo spectan' vel p̄tinen' Ac ip̃os Joh̃nem Holmes et Gerson' Holmes et eor' alter' conjunctim et divisim ball' et ballivos equitan' om̃iu' et singlor' p̄missor' facimus ordinamus et Constituimus p p̄sen' ad oĩa exercend' faciend' tenend' psequend' pagend' pimplend' et exequend' dict' offic' ball' equitan' quoquomodo tangen' vel concernen' Itaq' de Denar' et oib̃z' exit' redd' firm' et Revenc̃oib̃z p̄miss de tẽpe in tempus p̃venien et Crescen' ac nobis debit' et p̄tinen' ad man' geñalis Rec' nr̃i dc̃i Com' nr̃i Essex' p tẽpe existen' singlis ann' respondeant et eor' alter' respondeat scd̃m form' et Effc̃m statut' anno regni Edward' Sexti nup' Regis Anglie septimo in eo casu nup' edit' et pviss' HABEND' gaudend' et exercend' p̄d' officia et eor' alter' p̄fat Joh̃ni Holmes et Gerson' Holmes et eor' alter' conjunctim et divisim p se vel p sufficien' deputat' s̃s sive deputatos s̃s sufficien' vel deputat' sufficien' eor' alter' a tẽpe mort' p̄fati' Robti Barefoote vel cu' et qm̃ cito dict' offic' p Sursumredd' forisfactur' aut al' quemcunq' modu' prim' ex p̄xim' vacar' contigerit ad termin' et p termĩo vitar' ip̃or' Joh̃nis et Gerson' et vit' eor' alter' diutius viven' ET ulterius de amplior' g̃ra nr̃a damus ac p p̄sen' p nobis hered' et Success' nr̃is concedimus p̄fat Joh̃ni et Gerson' Holmes p exercicio et occupac̃one offic' Woodward' et Custod' bosc' nr̃or' p̄d' vad' et feod' quadragint' m'car' p Ann' Ac p exercit' et occupac̃one dict' offic' ball' equitan' vad' et feod' Trigint' triu' solid' et quatuor denar' p Ann' Recipiend' et capiend' añuatim de exit' redd' firm et Revenc̃oib̃z offic' p̄d' de tẽpe in tempus p̃venien' & crescen' acciden' et em^rgen' tm̃ p man s̃s pprias et in man' s̃s p̄prijs retinend' qm̃ p man' general' Receptor' nr̃i dict' Com' nr̃i Essex' p tẽpe existen' ad festa Añunc' b̃e Marie virgin' et sc̃i Mich̃is Arch̃i p equal' porc̃oes solvend' a tempore mortis p̄d' Robti Barefoote vel cu' et qm̃ cito dict' offic' sic ut p̄fert' prim' et p̄xim' vacar' contiger' duran' vita ip̃or' Joh̃nis Holmes et Gerson' Holmes et vit' eor' alter' diutius viven' unacu' oib̃z advantag' Com̃odit' et p̄heminenc' dict' offic' Woodward quoquomodo spectan' vel ptin' Acetiam cu' oib̃z al' feod' vad' allocac' lib̃atur' dict' pfic' Com̃odit' Advantag' authoritat' lib̃tat' locis et p̄heminen' quib̃zcunq' dc̃o officio ball' equitan' de jure consuet' spectan' vel p̄tin' in tam amplis modo et forma p̄ut dc̃us Paulus Baron aĩs Barnes aut p̄noĩat' Robtus Barefoote dc̃m offic' Ball' equitan' exercen' et occupan' h̃et seu h̃ere debet aut nup' h̃uit seu h̃ere debuit EO q^d express' menc̃o de vero valore añuo aut de aliquo al' valore vel certitud' p̄miss' sive eor' alicujus aut de al' donis sive Concess' p nos seu p aliquem pgenitor' nr̃or' p̄fat' Joh̃ni Holmes et Gerson' Holmes ante hec tempora fact' in p̄sen' minime fact' existit aut aliquo statuto actu ordinac̃one pvisione pclamac̃one sive restricc̃on' incontr̃iu' inde antehac h̃it' fact' edit' ordinat' seu pviss' aut aliqua alia re causa vel materia quacunq' in aliquo non obstan' IN CUJUS rei Testimon' has Lr̃as nr̃as fieri fecimus paten' Teste me ip̃o apud Westm' vicesimo octavo die Januar' anno regni nr̃i' Anglie ffrancie et Hibernie quinto et Scotie quadrgesimo primo.

Saunders.

p b̃re de privat' Sigill' &c.

Appendix, No. 1.

N° 10.

The Examination of *John Fuller*, late Woodward of the King's Woods in the Forest of *Waltham*, in the County of *Essex*; taken on Oath, the 19th Day of *September* 1791.

This Examinant saith, That he was born at *Chigwell*, within the Forest of *Waltham*, and is now upwards of Seventy-six Years of Age: That he well knows the said Forest, having resided within or near it the greater Part of his Life Time: That he was appointed Woodward of the King's Woods there by the Warden of the said Forest, on the Death of *Edward Meredith*, late Woodward and Keeper of *East-Henholt Walk*, about Fourteen Years ago; but cannot exactly recollect in what Year; and that some Time afterwards he was appointed by *John Pitt*, Esquire, late Surveyor General of His Majesty's Woods and Forests, to be his Deputy in the said Forest, and had a Marking-Hammer delivered to him by the said Mr. *Pitt* for marking any Trees belonging to His Majesty which might be cut down without Authority, as well as such as might be cut for His Majesty's Use. That the Duty or Business of his Office of Woodward was to take Care of the King's Woods; to set out the Assignments of Wood for the Use of the Persons entitled to have Fuel from the King's Woods; to cause the Forest Gates on the Borders of the Part called *The King's Forest*, and also the Head of the Pond called *Hog Hill Pond*, or *Lord's Pond*, within that Part of the Forest, to be repaired when necessary, and ordered to be done by the Forty Day Court. That his Salary as Woodward was Twenty Pounds a Year, which was received from the Exchequer by the Warden, and paid over to him, but was reduced by Fees or other Charges to the clear Sum of Seventeen Pounds and Seven Shillings *per Annum*. That he had no Fees or Emoluments besides that Salary, as Woodward, except the Privilege of taking dead or decayed Wood for Fuel for his own Use, but none for Sale; and he did not receive any Salary or Fee as Deputy to the Surveyor General. That at the last Forty Day Court held on the Eighth of *August* last, he resigned the said Office of Woodward, on Account of his Age and ill State of Health, and the Smallness of the Salary, which was insufficient to pay for the Trouble and Expence attending it.

In regard to Timber or Wood cut within the King's Woods in the said Forest, this Examinant saith, That there hath not been any Timber felled there for the Use of the Navy within his Memory, nor any Timber or Wood sold from thence to his Knowledge for the King's Use. That the last Timber he remembers being felled in the said Woods was taken out of the Forest in or about the Year 1736, and was sold by the Steward of the late Earl *Tylney*, and that this Examinant assisted in carrying the same out of the Forest. That since that Time there hath not been any Timber felled or sold, either for Repairs or otherwise, except Two or three Trees for repairing the Pond Head aforesaid, some Time before he was appointed Woodward; but the repairing of the said Forest Gates, and the Pond Head, was always done with Pollard Trees while he was Woodward.

That there are Seventy-Three Assignments of Fuel Wood set out and assigned Yearly, on or about *Candlemas* Day, within the King's Woods, to the Owners of Seventy-three Estates, or Parts of Estates, in the Parishes of *Barking* and *Dagenham* (to wit, Thirty-four Assignments in *Barking*, and Thirty-nine in *Dagenham*) according to the List hereto annexed. That each Assignment contains Five Loads or Five hundred of Faggots, as near as can be estimated, which are cut from the Loppings of Pollard Trees only. That the Quantity of Wood in the Assignments was formerly very irregular, and much greater than it has been of late Years; in particular, he remembers One Assignment before he was Woodward, which was said to contain Eighteen hundred of Faggots. That, in order to make the Assignments as equal as possible, and to avoid Partiality, this Examinant brought to his Assistance from another Part of the Forest one *Fry*, Woodward to Sir *James Tylney Long*, and a good Judge of such Matters, and set out Five hundred Faggots for each Assignments; but some of the Claimants not being satisfied with their Assignments, this Examinant received an Order from the Forty Day Court to pay a Guinea to any Person so dissatisfied, and to sell the Assignment; but no one ever accepted that Payment; and after many Disputes with the Claimants, in the Course of Three or Four Years, the Assignments were fixed at that Quantity, and have so continued ever since.

That the Keepers of *East* and *West-Henault Walks*, and also the Claimants, commonly attended on setting out the Assignments; and the Method of doing it was, after viewing the Woods, to mark out a Space of Ground, computed to contain so many Pollards as would produce from the Loppings thereof the Quantity of Faggots due to each Claimant, and to mark the Pollards round the Outside of that Space with the Letters, denoting each Person's Assignment, and set against their Names in the said List. That all the Maiden Trees and Saplings were first marked by the Woodward, or Persons appointed by him, to be left to stand for Timber; after which the Assignments were left to be cut or sold by the Claimants at their own Option; and Instances have frequently happened of the Owners or Purchasers of the Assignments cutting more Wood than belonged to them, and also of topping young Trees to make Pollards of them, notwithstanding the Endeavours of the Woodward and Keepers, and the Orders of the Forty Day Court, to prevent the same. That the Number of the Assignments has always been the same during his Remembrance, but several of the Houses upon the Estates to which the Assignments belong, and in which Houses it is generally understood the Fuel ought to be expended, have been pulled down, and in some

Instances

Instances only the Chimney of the House (called *a Smoke Hole*) is left standing to preserve the Right to the Assignment; and where One Claimant happens to be the Owner or Occupier of several Estates entitled to Assignments, he receives Two, Three, or more Assignments, though occupying only One House.

That besides the said Seventy-three Assignments, there have been Yearly One hundred Loads, or Ten thousand, of Faggots, cut in the King's Woods for the Use of the Warden, and sold by the Woodward at the Rate of Seven Shillings and Sixpence *per* Hundred, amounting to Thirty-seven Pounds and Ten Shillings *per* Year (exclusive of the Charge of cutting, being Three Shillings and Sixpence *per* Hundred). That the Master Keepers of the Three Walks of *Woodford*, *Loughton*, and *Lamborne*, have constantly had from the King's Woods an allowance of Wood called *Livery Logs*, or Fifty Shillings in Money yearly in lieu thereof, which Allowance was always paid in Money by this Examinant; but he remembers, before he was Woodward, decaying Pollards being sometimes assigned to them for their *Livery Logs*, of the Value of Fifty Shillings or thereabouts. That the Money for the said Livery Logs was always paid by this Examinant out of the Money arising from the Sale of the Ten thousand Faggots, cut for the Warden's Use, until the last Year (1790) when it was paid by him out of Money raised from the King's Woods, by the Sale of old Pollards; and the Price of the said Ten thousand Faggots was paid to the Warden, without Deduction; and the same has also been done this present Year.

That there are Two hundred Faggots Yearly assigned from the said Woods to the Vicar of *Dagenham*, by ancient Custom; and every poor Widow, living within those Parts of the Parishes of *Barking* and *Dagenham*, which lie within the Bounds of the Forest, and not receiving Alms from the Parish, and whose Husband has been dead a Year, is entitled to a Load of Wood Yearly on *Easter Monday*, so long as she remains a Widow, bringing a Certificate from the Minister or Churchwardens, to show her Right to it. That the Number of the Widows claiming that Allowance varies every Year. That the Quantity of Wood allowed to them is limited by an Order of the Forty Day Court to Fifty Bundles, and to be all taken way at One Load. That such Widows as take the Wood are required to give Notice thereof, about a Week before *Easter*, to the Woodward, with the Names of the Persons who are to cut and carry away the same, and the Woodward then assigns the Places where it is to be cut; and such Widows as are not able to procure a Team to carry their Load of Wood, on that Day, are paid Eight Shillings by the Woodward in lieu thereof (by virtue of an Order of the Forty Day Court, made about Six or Seven Years ago) out of Money raised by Sale of Faggots, or old decayed Pollards, cut into Stackwood for Fuel. A Stack of such Wood Fourteen Feet long, Three Feet wide, and Three Feet high, is sold for Twelve Shillings; the Expence of cutting being Five Shillings, the clear Value thereof is Seven Shillings *per* Stack.

That the late *Carew Harvey Mildmay*, of *Marks House*, near *Rumford*, Esquire, had a Quantity of Pollard Trees sufficient to make Twelve hundred Shides of Cleft Wood (computed to contain Half a Foot of Wood or Timber in each) and also Twelve Loads of Bushes assigned to him Yearly from the King's Woods during all the Time that this Examinant was Woodward, until the Death of the said Mr. *Mildmay*, in the year 1789; but there being some Doubt concerning the Right to that Assignment, this Examinant was ordered by the Forty Day Court to discontinue assigning the same after Mr. *Mildmay's* Death, until the Right thereto was made appear to the said Court, which he understands has not yet been done.

That the Expence of setting out the Assignments, and of a Dinner for the Persons attending, was also paid by the Woodward, in like manner, out of Monies arising from the Sale of Wood; and this Examinant rendered an Account Yearly to the Warden's Steward, both of the Price of the Ten thousand Faggots cut for the Warden's Use, and of what was sold for defraying Expences relating to the Forest, and also of his Disbursements for Livery Logs, Repairs, and other Purposes; and paid the Balance into his Hands for the Warden's Use.

That there is not any Wood assigned to the Keepers, but they are permitted by Leave of the King's Woodward to take dead Wood for their Firing, but none for Sale; and no Browsewood is cut for the Deer, except in very severe Seasons, when sometimes a small quantity of Ivy and Brush-Hornbeam is cut for the Deer, the Remains of which Browsewood is picked up by the Keepers and poor People for Fuel. That the Deer also browse the Wood cut for the Assignments, on which Account the Forty Day Court, upon an Application some Time since from some of the Claimants to alter the Time of setting out the Assignments, refused to comply therewith, that the Deer might not lose the Benefit of browsing that Wood.

That there were allowed for several Years to the Innkeeper at the *King's Head* Inn in *Chigwell*, where the Forty Day Court is held, Five Stacks of Wood out of the King's Woods, but, for the last Two Years, only Three Stacks have been allowed to him, by Order of Sir *James Tylney Long*.

That the Owners or Occupiers of Lands adjoining to the part called *The King's Forest* are sometimes allowed to have Bushes from the *King's Woods*, for repairing their Fences next to the said Forest, but not without an Order in Writing from One of the Verderors,

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directed to the Woodward or Keepers, specifying the Quantity allowed, and to be cut where they think most fit.

That there are Eight hundred Faggots Yearly assigned to the Tenant of *Chapel Farm*, which is now let by the Warden of the Forest to Mr. *James Druce*, which Farm was rented by this Examinant, under the late Earl *Tylney*, at Forty Guineas a Year, for about Ten Years prior to the Year 1783, when he quitted it. That he was the First Tenant who rented that Farm, or had that Allowance of Wood, which was allotted to him by Order of Sir *James Tylney Long*, the present Warden, who managed the affairs of Lord *Tylney*; and the same has been continued to the Tenant of that Farm ever since. That before this Examinant rented the said Farm, the House called *Chapel Lodge* was inhabited by One *John Banks*, One of the Keepers of *Hennault Forest*, which Lodge he supposes, from the Figures 1610 being carved over the Door, to have been built in that Year. That this Examinant has heard that the Land which belonged to *Chapel Lodge* was originally only Four Acres, being a little Meadow and Orchard on the South Side of the House, and that the rest of the Land now held with it was inclosed from the Forest for providing Hay for the Deer, which is a common Tradition in the Neighbourhrod; but he does not remember when it was inclosed, nor ever knew any Hay made there for the Deer. That the Keeper *Banks* did not make Hay on any other Part than the said Four Acres of Meadow, nor plow any Part of the Land, but used to take in Horses to Grass during the Fence Month, at a certain Rate *per* Week, which this Examinant understood was accounted for to Lord *Tylney's* Steward. That the Fences were made up for that purpose some Time before the Fence Month began; but after the Fence Month they were suffered to be broke down, and the Deer and Cattle fed on and ranged over those Lands, as on other parts of the Forest, for the Remainder of the Summer. That the Lands remained in that State until this Examinant rented the said Farm, made up the Fences, and plowed the Lands; but finding he got nothing by it (the Crops being commonly destroyed or much damaged by the Deer) and fearing to lay out much Money in improving it, lest the Right to it should be called in Question (the plowing being looked on as a Trespass) he quitted it.

That this Examinant remembers the building of *Hog Hill House* in *East Henault Walk*, and the making the Bricks for it upon the Waste of the Forest, between *Chapel Farm* and *Collier Row*. That there was not any House standing there before. That the said House was a large Brick Building, but never finished. That *Edward Meredith*, late Keeper of that Walk, lived in it for many Years, after which (about Sixteen Years ago) above Half of the Building was pulled down, and the Materials taken away for Lord *Tylney's* Use. That this Examinant had some of the Bricks for Repairing *Chapel Lodge Farm*, which he rented at that Time. That the Part left standing is now inhabited by *Elisha Gray*, the present Keeper, and a Labouring Man, who rents Part of it from Sir *James Tylney Long*.

That the Owners and Occupiers of Lands lying within the Bounds of the Forest in the Parishes of *Stapleford*, *Lamborne*, *Chigwell*, *Barking*, and *Dagenham*, and at *Woodford Bridge*, in the Parish of *Woodford*, have Right of Common within the Part called *Henhault Forest*. That the Cattle admitted to depasture within the said Forest are Horses and Cows, but no Oxen or Sheep; and he believes that no Person has a Right to put Swine into the Part called *The King's Forest*, though it is frequently done. That the Forest is constantly cleared of all Kinds of Cattle during the Fence Month (being from Fifteen days before Old *Midsummer Day* to Fifteen Days after) but not at any other Time of the Year, the Cattle being allowed to remain in the Forest as late in the Winter, and to go in as early in the Spring, as the Owners chuse. That the Cattle of the Commoners are marked by the Reeves of the respective Parishes Four Times in the Year, and if any Cattle whatever are found in the Forest during the Fence Month, they are pounded by the Keepers, or any other Persons, and given into the Charge of the Reeves, who demand One Shilling a Head, and a Fee of Four Pence for pounding, from each Owner; and if they are not taken out or claimed by the Owners, within Twenty-four Hours from the Time of pounding, they are driven to the Warden's Pound at *Wanstead House*, and turned into the Park there, and the Owners, on taking them out, pay for their keeping; but if they are not owned, they are kept there until the Expence of their keeping amounts to the Value of them, or thereabouts, and they are then appraised and disposed of to defray that Expence; and such Cattle as are found in the Forest unmarked at any other Time besides the Fence Month are pounded by the Reeves, and if not taken out or claimed in Twenty-four Hours, they are driven as Strays to the Pounds of the respective Manors, and if not owned they are forfeited to the Lords of those Manors.

John Fuller.

Appendix, No. 1.

The LIST referred to in the foregoing Examination.

WALTHAM FOREST. A LIST of the Assignments of Wood for Fuel Yearly set out and assigned, within the King's Woods, in *East* and *West Henault* Walks, by the Woodward thereof, to the Owners or Occupiers of Estates in the Parishes of *Barking* and *Dagenham*.

BARKING LIST.

Names of Persons.	Number of the Assignments.	Marks of the Assignments.
Mr. John Meredith	2	A I
Ditto	1	a
Mr. Saggers	2	B I
Mr. Darling	2	C ×
Mr. Bird	1	D
Mr. Field	1	E
Mr. Cameron	1	F
Mr. Sinclair	1	G
Mr. Iberson	1	H
Mr. Oldaker	2	I I
Mr. Holford	2	K I
Ditto	1	L
Ditto	1	M
Ditto	1	N
Mr. Brown	1	O
Mr. Nicholas Meredith	2	P I
Mr. Heard	1	R
Mr. Hinchliff	1	R I
Mr. Adams	1	S
Ditto	1	T
Mr. Moffatt	1	U
Mr. Brett	3	W III
Mr. Moffatt	1	X
Mr. Adams	1	Y
Mr. Hinchliff	1	I I
Mr. Heard	1	III
Barking	34	
Dagenham	39	
TOTAL	73	

DAGENHAM LIST.

Names of Persons.	Number of the Assignments.	Marks of the Assignments.
Mr. White	1	A
Mr. Barnes	1	B
Mr. Goodman	1	C
Mr. Miller	1	E I
Mr. Wiseman	1	E
Mr. Miller	1	E I I
Mr. Partridge	1	F
Mr. Justice	1	G
Mr. Miller	1	H
Mr. Hindwood	1	I
Mr. Justice	1	K
Ditto	1	O
Mr. Reeves	1	R
Mr. Loveday	1	Q
Mr. Shonk	3	S I I
Mr. Munn	1	U
Mr. Parish	1	W
Mr. Porter	1	Y
Mr. Munn	1	X
Mr. Adams	1	I I I I
Mr. Shonk	2	T I I
Mr. Justice	1	L
Mr. Clare	1	N
Mr. Marshall	2	M I
Mr. Quinton	1	I I I I
Ditto	1	I I I I I
Mr. Bonham	1	~~W~~
Mr. Hilyer	1	I I I I I I
Mr. Alsup	1	S
Mr. Adams	2	S I
Mr. Bridges	1	T I
Mr. Gifford	1	T
Mr. Adams	1	T I I I
Mr. Allen	1	I I
	39	

John Fuller.

N° 11.

Gentlemen,

In pursuance of Mr. *Harrison*'s Letter to me of the 6th Instant, desiring I would inform you whether a Woodward of the King's Woods in the Forest of *Waltham* has been appointed since the Resignation of Mr. *Fuller*, in *August* 1791, and the Name and Residence of the present Woodward, together with the Date of his Appointment, and by whom made, I am to inform you, that at a Forest Court, held the 10th *October* 1791, *Richard Hould*, of *Wanstead*, was sworn in King's Woodward, having been appointed to that Office by Sir *James Tylney Long*, Baronet, Warden of the said Forest, by Delivery of the Forest Hammer to him.

I am,
Gentlemen,
Your most obedient Servant,
John Skirrow.

Comm^rs of Land Revenues.

Lincoln's Inn Fields,
8th *March* 1793.

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N° 12.

Answers of Sir *James Tylney Long*, Baronet, Warden of the Forest of *Waltham*, to th Enquiries of the Commissioners of the Land Revenue.

Gentlemen,

In consequence of the Request in your Letter, I inclose you a List, or Particular, of the Offices in the Forest of *Waltham*, and the Nature of their Appointments, Annual Salaries, Pay, and Allowances.

I have given Directions to all such Officers as are under my Orders to be aiding and assisting to your Surveyor, in pointing out and ascertaining the Metes, Bounds, and Extent of their several Walks.

The General Limits of the Forest of *Waltham*, I apprehend, were ascertained by Perambulation and Inquisition, taken in pursuance of the Act of 16th *Charles* the First; which, I presume, is to be found on Record.

I do not find in my Possession any Inquest or Determination of Claims, or any Statement of the Rights of the Crown, or of Individuals, in the said Forest.

I am,
Gentlemen,
Your most obedient and
most humble Servant,
Ja[s] *Tylney Long.*

Grosvenor Place,
9th *May* 1788.

To Sir *Cha*[s] *Middleton*, Bart.
and *John Call*, Esq.
Commissioners, &c.

Waltham Forest.

PARTICULAR.

Sir *James Tylney Long*, Baronet, Warden, is seised of, and entitled to, the Bailiwick, Stewardship, Lieutenantship, and Custody of all the Forest of *Essex*, otherwise called the Forest of *Waltham*, in the County of *Essex*, and the Offices of Warden, Bailiff, and Steward of the same Forest, and all Fees, Profits, Perquisites, and Privileges, to the same belonging or appertaining.

The several Offices and Walks in the Forest, in the Gift and Disposal of the Warden (by Grant) are as follow:

The Deputy or Lieutenant of the Forest, now held by Sir *John Henniker*, Bart., for Life, who claims One Buck and Doe, Annually, from each Walk.

The Riding Forester, now held by Sir *Charles Raymond*, Bart., for Life, who claims One Buck and One Doe, Annually, from each Walk.

Purlieu Ranger, Sir *William Smyth*, Bart., who claims One Buck and One Doe, Annually, from each Walk.

The Master Keeper of *Layton* and *Wanstead*.

The Master Keeper of *Walthamstow Walk*, now held by *Thomas Grovesnor*, Esquire, for Life.

The Master Keeper of *Woodford Walk*, now held by *Samuel Bosanquet*, Esquire, for Life.

The Master Keeper of *Chinkford Walk*, now held by *Frances Moyer*, for Life.

The Master Keeper of *New Lodge Walk*, now held by *Edward Southby*, Esquire, for Life.

The Master Keeper of *Epping Walk*, now held by *John Conyers*, Esquire, for Life.

The Master Keeper of *Loughton Walk*, now held by *James Langston*, Esquire, for Life.

The Master Keeper of *Lambourn Walk*, now held by *Job Mathew*, Esquire, for Life.

The Master Keeper of *West Heynault Walk*, now held by *John Williams*, for Life.

The Master Keeper of *East Heynault Walk*, now held by *Samuel Pole*, Esquire, for Life.

The Master Keepers may put in Under Keepers, but they cannot alien or assign, without Licence under Hand and Seal of the Warden. Each Master Keeper is entitled to a Buck and a Doe Annually.

The Steward of the Forest Court, appointed by the Warden, now held by *John Skirrow*, Esquire, who claims a Buck and a Doe Annually.

The King's Woodward, *John Fuller*, appointed by the Warden; and the Woodward appoints an Under Woodward.

The Purlieu Ranger appoints four Under Purlieu Rangers, who are

Elisha Gray,
Thomas Hatherell,
——— Wood,
Richard Hould.

The Beadle of the Forest is appointed by the Warden, and holds during Pleasure.

The present Beadle is Richard Hould.

The Verderors are,

Edward Lockwood, Esquire,
Bamber Gascoyne, Esquire,
John Conyers, Esquire,
Eliab Harvey, Esquire.

Besides

Besides the Officers before mentioned, the Warden has the Benefit and Command of Vert and Venison throughout the whole Forest, without Stint or Restriction, at his own Pleasure and Appointment. Appendix, No. 1.

The Names of the present Under Keepers are,

Layton and Wanstead Walk - - -	Richard Hould.
Walthamstow - - D° - - - -	John Laver.
Woodford - - - D° - - - -	James Hyde.
Chinkford - - - D° - - - -	William Deakins.
New Lodge - - - D° - - - -	William Burrell.
Epping - - - - D° - - - -	James Court.
Loughton - - - D° - - - -	Thomas Hatherell.
Lambourn - - - D° - - - -	R. Corderay.
West Heynault - - D° - - - -	William Hill.
East Heynault - - D° - - - -	Elisha Gray.

A Salary of £. 20 *per Annum* is paid to each of these Keepers, at the Exchequer.

And to One Woodward, £. 20 *per Ann.*

To Four Purlieu Under Keepers, £. 10 *per Ann.* each.

To the Purlieu Ranger, £. 10 *per Ann.*
payable at the Exchequer.

The Warden also holds by Grant from the Crown all that the Prison House, in *Stratford Langthorn*, in the said County of *Essex*, for Offenders in the said Forest, and the Power of Nomination to the Office of Gaoler or Keeper of the said Prison House, and of displacing such Gaoler or Keeper at Pleasure, with all Fees, Profits, and Appurtenances.

Also all Toll of Persons that shall pass through *Stratford Langthorn*, in the said County of *Essex*, with any Waggon Two Pence, or Cart Four Pence; and to collect and receive for every Pack of Wool, Load of Hoops, or Bag of Hops, 4 *d.*; and for every Half Bag of Hops, and Half Pack of Wool, 2 *d.*; and also for every Horse tied with a Wantye or Wamtye, 2 *d.*, that shall pass through *Stratford Langthorn* aforesaid, from Year to Year, and in any Year, from the 9th of *June* to the 9th of *July* following, inclusive.

The Warden claims to have, and his Ancestors, Wardens, have had, One hundred Loads of Wood Annually, out of Part of the Forest called *Heynault*, and also all other Fees and Allowances in respect of Wood, in the said Forest of *Waltham*, by virtue of the said Offices belonging or appertaining.

Gentlemen, *Wanstead House*, 27th *October* 1788.

For Answers to your Points of Enquiry, communicated to be by your Letter of the 16th of *July* last, so far as respects the Offices I hold in the Forest of *Waltham*, and the Nature of the Appointments of Officers, and their Salaries, and the Fees or Emoluments of Offices, I beg to refer you to the Particular thereof, which I returned you in consequence of your Letter to me of the 9th day of *May* 1787, whereby you requested the same.

I am now further to inform you, I do not occupy any Messuages or Lands belonging to the Crown in the said Forest, save and except the Prison House at *Stratford Langthorn*, mentioned in the said Particular.

There is a Messuage, together with some Lands, which is called *Chapel Lodge*, antiently used as a Lodge for a Keeper, a part of which Land has antiently been taken out of the Forest, and inclosed by *Richard* Lord Viscount *Castlemaine*, afterwards Earl *Tylney*, and was by him occupied and enjoyed Sixty Years ago; which Lodge and Lands have since descended to, me, as Part of the said Earl's Estate.

I do not know of any Messuages or Lands belonging to the Crown occupied by Keepers, or other Officers under my Appointment, except *Hogg Hill House*, in the Manor called *The King's Manor*, which is used as a Lodge, for which no Rent is paid.

I do not receive any Annual Rents, or other Sums of Money, by virtue of my Offices in the said Forest, except the Keepers' Salaries, which are received at the Exchequer, and paid by me to them, and amount, after deducting Fees, to the clear Yearly Sum of £. 17. 7 *s.* for each Keeper.

My Disbursements and Expences, on Account of the said Offices, and in Protection of the King's Deer, in Preservation of the Rights of the Forest, are Yearly very considerable, for which no Satisfaction has ever been received.

I cannot ascertain what Woods, Coppices, Lawns, or other Lands, belong to the Crown in the said Forest.

I do not know that any Timber or Wood has been Annually cut in the said Forest for the

Appendix, No. 1.

Use of the Navy; but I have been informed that Timber has been formerly cut in that Part of the Forest called *Heynault*, for Repairs of the Lodges of the Forest, by the Authority of the Lords Commissioners of His Majesty's Treasury for the Time being. I have also been informed that Woodsales have, from Time to Time, been made in the Forest, by several of the Lords of Manors therein, and that lately *William Southeby*, Esquire, the Lord of the Manor of *Sewardstone*, in *New Lodge Walk*, in that Part of the said Forest distinguished by the Name of *Epping Forest*, claims, and insists that he is entitled, under antient Grants from the Crown, to the Timber Woods, and Underwoods in the said Manor; and that he has lately felled and cut, and still persists in felling and cutting, without Reserve, the Timber and Underwoods therein, notwithstanding the Measures taken, as I am informed by His Majesty's Surveyor General, to prevent the same, by marking Trees, and the Endeavours of the Forest Officers, as being highly injurious to the Forest, and the Vert and Venison thereof. I am also informed that the Owners of 33 antient Copyhold Tenements, within the said Manor of *Sewardstone*, claim Assignments of Allotments of Wood in the Waste belonging to the said Manor, for Fuel, under an Agreement formerly made between the Lord of the said Manor, and the Owners of such antient Tenements, that they should take and accept certain Assignments or Allotments of Underwood, in lieu of their Right to Fuel, in the Waste Woods in general in the said Manor; that of the Wood and Underwood not so assigned or allotted, the Lord of the said Manor has cut and made Sales of, and is still proceeding to cut and make Sales thereof, and cannot, as I apprehend, be prevented from so doing, without expensive Law Suits, which the Forest Officers cannot take upon themselves.

There are many Parishes and local Districts in the Forests in which the Inhabitants claim Rights to certain Quantities of Underwood for Fuel, either by Tenure or Custom, which can be better explained by the Woodward and Keepers.

I am not able to ascertain what Number of Bucks and Does are kept or abide in the Forest in general. About Five Brace of Bucks and Three Brace of Does have been, One Year with another, killed in the Forest, by Warrants or Authority from His Majesty; and about Fourteen Brace of Bucks and Seven Brace of Does for Individuals, who claim a Right to have Venison in the Forest. My Claim to Red and Fallow Deer in the said Forest is without Stint. A List of Warrants which have been served or executed for the last Buck Season is hereunto annexed.

No Hay, Corn, or other Fodder, has been by me Annually purchased for the Deer, as no Allowance has been made for the same.

I have been informed that many Intrusions and Incroachments have been made in the said Forest; but since the offices therein have devolved on me, none have been made by me, or by my Permission. By a constant Attendance at the Forest Courts, I have every Reason to believe that a great many of the Intrusions or Incroachments, presented by the Officers at the Forest Courts, have been removed or abated, by the Order and Means of the said Court, and by the Exertion and Endeavours of the Forest Officers. Some may now exist, but of no material Consequence, as I apprehend, except that in *Walthamstow Walk* an Inclosure has lately been made by *William Hornby*, Esquire, within the Manor of *Higham Hill*, of Part of the Wood called *The Sale*, in the said Walk, by Pale and a strong Fence; but which Inclosure has been presented at the Forest Court, and by that Court, and the Exertions of the Forest Officers, the further Proceeding therein has been impeded.

The Lords of many Manors in the said Forest, and the Owners of Lands therein, have, from Time to Time, felled and cut, and do still fell and cut, the Wood and Timber on the Wastes of their Manors, and on their Lands in the Forest, claiming a Right so to do, without any Licence from the Chief Justice in Eyre. But I am not able to point out whether any Spoil, Waste, or Destruction has been committed of the Wood or Timber in the said Forest belonging to the Crown, in regard I cannot ascertain the Rights of the Crown and those of individuals to such Wood and Timber. It having been represented at the Forest Court that Abuses and Spoil had been committed in the Woods in the Forest, by Persons claiming Assignments of Underwood in respect of their Lands, and by Custom, an Order or Regulation has been lately made to prevent the same, which the Keepers, Woodward, and other Officers have in special Charge to enforce; which has had a good Effect, and it is not doubted will in future be a Means of preserving the young Timber Trees.

I have the honour to be, Gentlemen,
Your most obedient, humble Servant,
Jas Tylney Long,
Warden of the Forest of *Waltham*.

To the Commissioners appointed to enquire into the State and Condition of the Woods, Forests, and Land Revenues belonging to the Crown, &c. &c. &c.

N° 13 A. Appendix, No. 1.

CHAPPELL HENALT.—THE ACCOMPTE of ROBERT TRESWELL, Esq^r Surveyo^r of His Ma^ts Woodes &c. of the Somes of Monie by him disbursed about the New Buildinge of the Lodge called CHAPPELL HENALT LODGE within the Forest of Waltham in the Countye of Essex begonne the x^th of February 1609.

	£	s	d
IMPRIMIS Paied to M^r Heather for halfe a hundred of Deale Bordes -	vj		
Paid more to him for xx^tie Wainescotts and half a hundred of Clapbordes -	£ x		
For the Carriage of the saide Wainescott and Clapbordes to the Chappell from London at severall tymes - - - - - - - - - -	s xvj	d vij	
For twoe Furr Poles to make Ladders - - - - - - - - and the Carriagg ij^s	s viij		
To a Joyner for choosinge the Wainescotts - - - - - - -	s iij	d iiij	
For Glewe - - - - - - - - - - - -	s ij	d vj	
Bricks bought by M^r Hamond x, - - - - - - - - -	£ vj	s v	
Tyles bought by M^r Hamond x, - - - - - - - - -	£ viij	s xv	
Lyme sixe Loades bought by Mr. Hamonde - - - - - -	s Cij		
For digginge x Loades of Sande - - - - - - - - -	s iij	d iiij	
Lyme three Loads the xix^th of May 1610 - - - - - - -	s lij		
For five Bushell of Tyle Pinnes - - - - - - - - -	s x		
More for Lyme five Loads at xvij p Loade - - - - - - -	£ iiij	s v	
More for Brickes xlv, at xj the thousand - - - - - - -	£ xxiiij	s xv	
&c. &c. &c.			
S^m Totall' of the saide Disbursm^ts - -	C v.xiiij	£ vij	s ij

ROBERT TRESWELL.

THE saide Accomptant humblie prayeth Allowance for himself his Man and his Horses during the severall tymes of over seeinge the saide Workes wherein he spent at the least xl^tie Daies w^ch rated at vj^s viij^d p diem is - - - - - - - - - - - -

Appendix, No. 1.

N° 13 B.

COM' ESSEX.

Comissio fact' Rob' Barefoote p pstern' arbor' infra Ambit' voc' Chapple Henault in Forest' de Walthm.

JACOBUS dei gra Anglie Scotie Francie et Hibnie Rex fidei Defensor &c. Dilco nobis Robto Barefoote gen' Custod' sive Woodward' nro Boscor' et Subbosc' nror' infra Circuit' sive pambulac' voc' Chapple Hennault Walke in Forest' de Waltham in Com' nro Essex' Saltm. Cum nup' assignavimus et appunctuavimus unu' dom' voc' the lodge in dict' le Walke voc' Chapple Hennault modo in decass' et ruin' existen' repar' et quedam nova Edific' ibm fieri et edificar' p pfeccoe quor' operu' accepimus q^d xxiiij^or Carectat' maerem' p estimac' fuerint necessar' ibm expendi et implicari Nosq' volentes dict' marem' capi infra dict' circuit' Sive pambulac' voc Chapple Hennault walke in locis ibm maxim' idon' ac de fidelitate industr' et pvida Circuspeccoe tua in hmoi negotijs nrs agend' plurim' confiden' assignavimus te ac tibi plen' ptatem et auctatem damus et Comittimus p p'ntes ad assignand' et appunctuand' anglice to marke oute et succindi et pstari causand' tot et tales arbor' maerem' infra pambulacon' pred' voc' Chapple Hennault Walke que attingent et facient vigint' et quatuor Carectat' anglice loades maerem' Et ad easdm xxiiij^or Carectat' maerem' deliband' et delibar' causand' dilco nobis Johni Wright Ar' deputat' Supvisor' nr' possessionu' terr' et tent' nror' in dco Com' nro Essex' et Rico Harte gen' Custod' dom' pred' vel eor' alter' p ipos impendend' et implicand' in et circa repacon' dom' pred' Ac tibi ulterius ptatem et auctatem damus et Comittimus p p'ntes ad Capit' Ram' Cortic et lign' anglice the Topps Lopps Barke & offall provenien' de pred' arbor' sic' (ut pfer) prostrand' et succidend' post succicon' et prostracon' eordm ad maxim' Comodu' et pfic' nrm vendend' et vendi faciend' et de denar' pvenien' de hmoi' vendicoe tantu' solvend' et expendend' quantu' fuerit neccess' p carriag' dict' maerem' usq' ad Dom' pred' Ita q^d tu veru' Compm de denar' sic solut' et de resid' denar' pred' exinde fiend' ad prim' auditu' p nobis coram Auditor' nro q Com' pred' tenend' nobis reddas Et ideo tibi mandamus q^d circa premissa in forma pred' efficiend' diligenter intendas Et ea omnia et singul' facias et exequaris cu' effcu' Et quid in pmiss' feceris Baron' de Scio nro apud Westm' qmcitius poter' et tandem in Cro aniar' px' futur' sub sigill' tuo' distincte et apte constare facias Damus enim omnibz et singul' Ranger' Regard' pservator' Custod' ferar' et omnibz al' ligeis et subdit' nr' quibzcuq' tenore pnciu' firmiter mandat' q^d tibi in execucoe pmiss^r pareant obediant auxiliant et intendant prout decet picto incuben' In Cujus rei testimoniu' has Lras nras fieri fecimus paten'—T. Laurencio Tanfeild Mil' apud Westm' xij^mo die Februar' Anno R' n' Anglie Franc' et Hibnie quinto et Scotie xlj—p Rotul' memorand' de eodem anno Rs nunc hujus Hillar' Comission' et Lrar' paten' Rotto Ac p ipm Regem et p Warr' Cancellar'.

Fanshawe.

N° 14.

After our hearty Commendations. WHEREAS it appears to Us, by two Certificates under your hand, the One dated the 11th of March 1679, and the other dated the 24th of February last, that *his Majesty*'s Lodge within Chapel Henault Walk (whereof Samuel Maydwell, Esq^r, is now the Keeper) in the Forest of Waltham, Com' Essex, is very ruinous and under great decay; That by Computation of an able Carpenter, who viewed the said Lodge with you, the Repairs thereof may be completed, and the Lodge put in good Condition, and cased with Brick, so as to endure for many Years, for the Sum of 220 *l.*; and that there are great quantities of old Pollard Oaks in East and West Henault Walks, within the said Forest, near the said Lodge, by some of which, Money may fitly be raised for the said Repairs, or that Hornbeams in Wall Wood, worth about four Score Pounds, may be sold to bear part of the said Charge; We thinking it necessary for His Majesty's Service that the said Repairs be speedily effected, to prevent the further ruin of the said Lodge, do hereby pray and require you (calling to your Assistance some of the Verderers or Regarders of the said Forest) forthwith to mark fell and cut down so many of the said old Pollard Oaks or Hornbeams as may raise the said Sum of 220 *l.* (besides the Charges of Felling & Sale thereof) and that you sell the same for his Majesty's best benefit & advantage, & apply so much of the Money arising by such Sales as shall be necessary to compleat the said Repairs, not exceeding in the Whole 220 *l.*; And you are to make an Account of your doings in pursuance of this Warrant, before his Majesty's Auditor of the said County by Michas next; And this Warrant being first entred before the said Auditor shall be your sufficient Discharge in this behalf. Whitehall Treasury Chambers, the 12th day of March 1680.

L. Hyde, Jo. Ernle,
Ste. Fox.

To our very loving Friends Tho^s Agar and Charles Strode, Esq^rs, Surveyors of his Majesty's Woods, Trent South.

N° 15.

To the Commissioners appointed by Act of Parliament to enquire into the State and Condition of the Woods, and Forests, belonging to the Crown.

Sirs,

Having received a Letter from Mr. *Harrison*, your Secretary, bearing Date the 17th of *July* last, conveying to me a Precept requiring me, as One of the Officers of the Forest of *Waltham*, to make Answers to several Questions therein exhibited, relative to the Rights of the Crown in that Forest, it is necessary I should inform you, that I hold no Office in that Forest under the Crown; that the Office of Verderor is elected by the Freeholders of the County, and to them alone I think myself responsible for any Defect or Neglect in the Execution of my Office: But being very desirous to lend any assistance in my Power to the goodly Work you are employed in, I have turned my Attention to the Meaning of the several Enquiries, and shall return such Answers to those Enquiries as arise from my Experience and Observation, although few of them are pertinent to my Office; and am,

Sirs,

Barking, 5th November 1788.

Your most obedient humble Servant,
Bamber Gascoyne.

ANSWERS.

It having never suggested itself to me that I should be thus catechized as to the Nature and Duty of the Office which I hold in the Forest of *Waltham*, I cannot say I am prepared to define at large the Nature and Duty of my Office, otherwise than what I may have collected from *Cook*'s Institutes and *Manwood*'s Forest Laws, to whose Learning I must refer you, lest I should expose my Want of Knowledge, or assume to myself more than I ought.

The Verderor is not created by Appointment, but elected by the Freeholders of the County. I apprehend he is elected for Life, and his Office not otherwise determinable, unless charged with Misfeasance.

No Salary is annexed to this Office.

One fat Buck and Doe of the Season has always been the Fee of the Verderors of this Forest; but from the great Scarcity of Deer on this Forest, this Fee has hardly been attainable. By antient Law, if any unwarrantable Deer was killed by the Keeper, or maimed, so as to be rendered unfit for the Service of the Warrant, the Person to whom it is granted may enforce the Keeper to bring the same before One of the Verderors, and if he should adjudge the Deer killed unfit for the Service, he will direct the Keeper to re-execute the Warrant, and take the exceptionable Deer to his own Service. The First is the only *certain* Fee, and the last the only *casual* Emolument I ever heard of.

I hold no Lands of the Crown, nor have I ever made Encroachments upon the Forest.

The Verderor can have no Appointment of Officers on the Forest whatever; they not being Officers under the Crown, are all appointed by the hereditary Lord Warden of the Forest.

I receive no Rents or Sum of Money by virtue of my Office, and consequently I make no Disbursements.

As Verderor I have no Part of the Forest particularly assigned to my Care, but I apprehend I have a general Superintendency over the whole Forest, to preserve the Vert for the Rights of the Commoner, and Pasture for the King's Deer.

There is an Officer in the Forest called the King's Woodward, who appoints Assistants under him: This Officer is appointed by the Lord Warden.

The Question as to what Number of Bucks and Does are kept within the said Forest cannot be within my Knowledge, but perhaps it may be learned Collectively by the Keepers of the several Walks, and as to what Number of Deer are Annually killed, that may be answered by the Lord Warden, to whom the Keepers return their several Warrants. I never heard that Hay, Corn, or other Fodder were purchased for the Deer, but I do remember some Years agone that a large Tract of Ground in *Henholt Forest* was inclosed by *Richard* Earl of *Tylney*, then Lord Warden, under such Pretence. How far the same has been applied I know not.

The Intrusions and Encroachments that have been made within my Memory are innumerable. I have done my best, since I was an Officer, to prevent any; and have succeeded, in many instances, to prevent several that were intended, and to abate others that were erected.

Much Spoil, much Waste, and piteous Destruction, has been committed upon the King's Timber in this Forest; and many Abuses are daily practised to the Injury of the Rights of the Crown, as may be seen by a Survey.

The Neglect and Inattention (if not worse) in the late Woodward, and the appointing insufficient Under Keepers to the several Walks in this Forest, have tended to encourage a wanton Waste and Spoliation of the King's Timber, and almost an utter Destruction of his Deer.

Appendix, No. 1.

The Forest of *Waltham* is divided into Two Parts or Districts, the One called *Epping*, the other *Henholt*. The latter Division is well adapted in its soil for the Growth of Timber, and by its Retirement and strong Covert affords the best Preservation for the King's Deer; but, unfortunately, a large Plot of Ground called *Fence Piece*, has been taken out of the Center of this Part of the Forest, and granted successively by the Crown, upon a small Rent, to several Grantees, for the Term of Thirty Years. It was granted many Years agone to *Thomas Bryant*, Esquire; at the Expiration of that Grant to *Charles*, Esquire, whose Brother stubbed up the Wood, tilled the Land, and built several small Tenements upon the same, at the East End of this Plot, which heretofore nursed the best Timber, and afforded the best Covert for the King's Deer. The Inhabitants of these Tenements have lopped and primed the finest Spiers and Timber Trees near the Habitations; they have kept Goats, Hogs, and Cattle, to the Destruction and Spoil of the Waste Lands; and, by their Residence, have driven the King's Deer from the finest Part of the Forest; and, I have reason to believe, have in many respects much misused their tenure. This Plot of Ground, as I have heard, was lately re-granted to Lord *Somers*. It is of mean value in Point of Rent, but in its Soil finely adapted for the Growth of Timber; and if purchased by the Crown, and again thrown into the Forest, it would render that Part of the Forest compact, much increase the Growth of Timber, and in a great Measure prevent a repetition of the Injuries to the Timber now standing, and the Destruction of the King's Deer; and I do hereby aver, that without this Spot is thrown into the Forest, as it was in my Memory, it will little avail any Attempts to preserve the Timber or recruit the Deer.

Great and cruel as the Destruction of the Timber upon this Part of the Forest has been, yet there are now standing many fine and useful Timber Trees, which have been marked by the late Surveyor of the Woods; and it behoves the King's Officers to be very attentive to the Growth and Preservation of the Timber Trees upon this Forest, as in a few years it would be the Supply of *Deptford* and *Woolwich Yards*; and from its Vicinity to those Yards, be a saving of 50 *l. per Cent.* in the Charge of Timbers laid in from distant Parts.

The Effect of this Advice will be manifested by a View of a Parcel of Land adjacent to the Spot so granted, on which the Timber, Pollards, and Underwood are my Property, by virtue of a Grant from the Lady Abbess of *Barking* to the Hospital of *St. Mary's* at *Ilford*, which this Abbey enjoyed by Grant from the Crown; and it has been with the utmost Difficulty, Attention, and some Peril, that I could preserve my timber from the same Spoils and Injuries that have been committed upon the King's Timber, through the Negligence of the several Under Keepers and other Officers. These are the only Informations that, on so summary a Notice, arise to my Mind.

Bamber Gascoyne.

Barking, Essex,
November 5th, 1788.

The Preservation of the King's Timber upon this and other parts of the Forest has frequently been the Object of my Attention; and my Thoughts thereon I have more than once committed to Writing, and presented the same to several Chancellors of the Exchequer; but so many Interests were found to clash with the Scheme, and I received so little Encouragement from those whom I expected to support me, that I have removed the Papers from my Reach, and the Object from my Memory.

N° 16.

George R.

Whereas at the humble Petition and Request of Our Right Trusty and well beloved Cousin *Richard* Viscount *Castlemain*, of Our Kingdom of *Ireland*, and Warden of Our Forest of *Waltham*, in Our County of *Essex*, and in Consideration of the great Charge he hath been at in building a Lodge in *East Henault Walk* in the said Forest, and for other good Causes and Considerations Us hereunto moving, We are graciously disposed to grant unto the said *Richard* Viscount *Castlemain* Our Leave, Licence, and Permission, to cut Two Ridings through Our Woods in the said Forest, to lead to the said Lodge, and by way of Avenues to the same, of the dimensions hereinafter mentioned, that is to say, One Riding or Avenue to lye East and West of the said Lodge, and to contain Five hundred and Twenty-four Rods in Length, and Thirteen in Breadth; and the other Riding or Avenue to lye North and South of the said Lodge, and to contain Four hundred and Eight Rods in Length, and Fifteen in Breadth; and We are further graciously pleased to grant and allow, that he, the said *Richard* Viscount *Castlemain* shall have, and take to his own Use, without any Account to be rendered unto Us, all the Wood and Timber standing within the Dimensions of the said Avenues: Our Will and Pleasure therefore is, and We do hereby authorize and direct you to repair to Our said Forest, and by yourself or Deputy to stake out the said Ridings or Avenues, according to the Dimensions before described, and by yourself or Deputy, together with some other Person or Persons to be appointed by the said *Richard* Viscount *Castlemain*, to make and agree upon an Estimate or Valuation of the Timber or Wood standing within the said Ridings or Avenues, which We have hereby granted and allowed to the said *Richard* Viscount *Castlemain* for his own Use as aforesaid: All which being done and performed in Manner

Manner aforesaid, We do hereby authorise and direct you to permit and suffer the said *Richard* Viscount *Castlemain* to make the said Ridings or Avenues, and to fell and carry away the Timber and Trees that shall be thereon growing, at such Time, and in such Manner as the said *Richard* Viscount *Castlemain*, or the Workmen, or Servants employed by his Order, shall judge proper, to proceed therein; taking Care that the Dimensions of the said Ridings, as they shall have been before staked and set out by you, be not exceeded: And in regard it is Our Royal Purpose and Intention that the said *Richard* Viscount *Castlemain*, for the considerations aforesaid, shall have and receive the clear value of One thousand Pounds, by Timber and Trees to be set out, and to be felled by him, and at his charge, in the said Forest: Our further Will and Pleasure is, and We do hereby direct, authorise, and require you, in the presence, and with the assistance of such Officers of Our said Forest, as ought to be present in cases of this nature, to mark and set out, in such Parts and Places of Our said Forest, where the same may best be spared, such, and so many dotard and decayed Trees, or other Wood or Timber not fit for the Service of our Navy, as you, your Deputy or Deputies, together with such other Person or Persons, as the said *Richard* Viscount *Castlemain* shall appoint in this Behalf, shall value or estimate as sufficient to make up and raise, clear of all charges, the Sum which, after the valuation of the Wood and Timber standing within the said Ridings or Avenues as aforesaid, shall be wanting to compleat the said Sum of One thousand Pounds; and you are thereupon to permit and suffer the said *Richard* Viscount *Castlemain*, or the Workmen or Servants employed by his Order, to fell and carry away all such dotard and decayed Trees, or other Wood or Timber so to be marked and set out as aforesaid, at such times, and in such manner as the said *Richard* Viscount *Castlemain* shall judge proper: And We do hereby charge and require you to enter or indorse on the Back of this Our Warrant, the Numbers, Kinds, and Values of the Timber and Trees so granted and allowed to the said *Richard* Viscount *Castlemain*, to make up the said Sum of One thousand Pounds, and to return a full and ample Certificate thereof to the Commissioners of Our Treasury, as soon as the said Warrant shall be completely executed; and for so doing this shall be your Warrant. Given at Our Court at *Richmond*, this 24th Day of *May* 1731, in the Fourth Year of Our Reign.

By His Majesty's Command.

Geo. Oxenden,
Wm Clayton,
Will. Yonge,

To
Our Trusty and Well beloved
Charles Wither, Esqr, Surveyor
General of Our Woods.

No 17.

ADHUC Term̃io Sc̃te Trinitat' Anno xxiiij Regine E. Lune ix°
Die Julij Anno p̃dc̃o.

ESSEX. ⊢ WHEREAS Informac̃ons have been heretofore exhib̃ted to the Lord Treasr and this Court, by the Srveyor of the Queen's Maties Woods on this side the Trent, agt Anthony Rampston, Keeper of Walcumstowe Walk, in the Forest of Waltham, in the County of Essex, for taking of 20 Loads of Wood, yearly, in the Queen's Woods, in a great Waste, within the sd Forest called Henholt, Parcel of the Manor of Barking in the said County, and of the Possions of the late Monastery of Barking, by Color of his Office, as Fee Wood belonging to the same; and agt Edwd Savage, exercising the Office of Keeper in one of the two Walks of Henholt, in the said Forest, taking, by like Color, 20 Loads of Wood yearly, within the said Waste; and agt Tuckle and Horstnayle, Exercising th'other of the said two Walkes, in Hennolt afsd for taking either of them by like Color, Ten Loads of Wood, yearly, within the sd Waste; And also against the four Verderors of the said Forest, for taking each of them yearly, within five or six Years last past, and not before, five Loads of Wood, within the said Wast; and also agt Thomas Hadden, and Wm Wells, late Servants unto Sir Anthony Cooke, Knight, and after to Richard Cooke, Esqr, and pretending unjustelie, by their Appointments and Commandments, to be Woodwards of the said Wast, called Henholt, and, by Colr of that pretended Office, to have the delivering of all the Wood there fallen for Fee Wood, Custom Wood, or Levery Wood, in the felling whereof they have used very great Disorders and Spoil, not only in lopping of Timber Trees, never before lopped, and in girdlinge of Trees, and otherwise, by reason whereof very many Trees have become dead, and Starvelings, and then have been taken by them as Fees belonging to their pretended Office; but also in delivering of more Wood to such as had right to have Livery Wood, and Fee Wood, then they ought to have, by great Quantities, and in suffering of unreasonable great Carts, made of purpose, to carry away double Loads; and also in delivering of Wood to such as they knew ought to have none, and in cutting the small boughs from the great, calling them *Spraye*, and selling and giving some of them away, and permitting the residue to be taken away, by Inhabitants of other Manors adjoining, and also in felling more Wood yearly than was due to any, by fourscore Loads, in some one Year, and bestowing it at their Pleasure, without any Account,

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or Satisfaction, therefore made to the Queen's Maty, to the great Spoil of the Timber Trees, and other Woods there, likely in few Years to be the utter decay of all the Timber Trees, and much other Wood within the s[d] Waste: And Whereas a Commission was awarded, at the suit of the said Keepers, to examine Witnesses upon the points of a certain supplication exhibited to the Lord Treasurer, as well on their behalf as on the behalf of the said Hadden and Wells, and likewise, by order of the Lorde Treas[r], to examine Witnesses upon the points of the said Surveyor's Bill, containing the effect and Causes of the Informat[ns], by virtue whereof certain Depons or Witnesses, produced by the said Keepers and Woodwardes, were taken and returned; And for that the said Survey[r] was not made privy of the sitting of the Comm[rs], so as he might have produced Witnesses for her Maty, he was appointed to bring his Witnesses to be examined in the Court, and so he did; Whereupon day was given to hear the Matter the 23[d] day of May last past; at which day the said Surveyor procured learned Council to speak for the Maintenance of the Queen's Title, and his s[d] Informations, and likewise learned Counsel was brought on behalf of the said Keepers, and pretended Woodwards; but the said Verderors neither appeared, nor procured any Council, or other, to speak for them, and thereupon the Matter being opened and proofs and Testimonies being also exhibited, and set forth, on both Sides, It did appear that the said Keepers and Woodwards pretended to take the Woods in the said Wast, laid to their Charge, by prescription, in the right of their Offices, in the proof whereof they failed; And it also appeared, by old Charters, and other Proofs and Testimonies, shewed by the said Surveyor, That his Informacons touching the Queen's Maty's Title to the said Wast, and concerning very great spoil and destruction of Woods there, were true; nevertheless, for that it was proved that the Keepers of the two Walks of Henholt have used to have, for either Walk, 20 Loads of Wood within the said Wast, in respect of their Offices, ever sithince the death of Nodes and Dodesworth, for their Fire Wood, and that the Keeper of Walthamstow hath likewise used to have 20 Loads of Wood, for his Fire Wood, by the space of Years, in the King and Queen's Woods, and for the 20 Years last past, in the said Wast of Henholt; and therewith consid[d] that it is reasonable so much might be yearly allowed to them still, to be delivered of the Woods in the said Wast, by her Maty's Warrant, for the better enabling them to serve in their Offices, and to bind and encourage them, as they travel about their Offices, to have regard that no spoil be made in the said Wast, and if any shall be to inform this Court, or the Q. Surv[r] of the said Woods, thereof: NOW this 28th day of June, in this Term of the Holy Trinity—, It is, for the relief of the said Keepers, and the preservation of the said Woods, ordered and decreed, by the Right Honble W[m] Lord Burghley, Lord Treasurer of England, Sir Walter Mildmaye Kn[t], Chancell[r] of this Court, Sir Roger Manwood, Knight, Lord Chief Baron, and the residue of the Barons of the same Court, as followeth:

1. IMPRIMIS. That from henceforth there shall be delivered unto the Keepers of the said three Walks for the Time being, out of the Woods in the said Wast, for their Fire Wood, by the pservator thēof, for every Walk, 20 Loads of such Firewood as is hereafter appointed for Fee Wood, and livery Wood, yearly, until the Queen's Maty may be moved for her pleasure and Warrant for the same; and from thenceforth, according to her Highness good Pleasure and Warrant.

2[d] It[m]. That two honest and substantial Men of the Freeholders of the Manor of Barking, or o[r] suff[t] Persons chosen by the Surveyor of the Woods for the time being, or, in his Default, by this Court, who, and the riding Bayley, shall be the Overseers and Preservators of the s[d] Woods; And that Andrew Fuller, and John Snaggs, Freeholders of the said Manor, now Overseers and Preservators of the Woods, shall continue in the said Office until the Surveyor of the Woods shall preyve them to be negligent in their Office, or ōwise unfit for that Service, and shall name others in their, or either of their Places.

3[d] It[m]. There shall be also two other honest labouring Men, which shall be appointed by the said Surveyor of the Woods, or by this Court, and removed as he or this Court shall think convenient, which shall be attendante for the felling watching and delivering of Fee Wood and Livery Wood, at the Appointment of the said Preservators.

4[th] It[m]. That there be no Woods, Underwoods, Tree, Lop, Topp, or Shredding of Tree, fallen within the said Woods, to any use, by virtue of any Warrant, or o[r]wise, but that the said three Overseers be first made privy to the same, & allow that the same is mete to be fallen, by virtue of such Warrant, or for such Causes as is pretended by any pson to fell the same.

5[th] It[m]. That no Wood be fallen in the said Woods, for any Fee Wood, Custom Wood, or Livery Wood, but for such Persons, and such Quantity of Loads, as the Lord Treasurer and Chancell[r] of the Exchec[r] have already, or hereafter shall, sett down, and allow under their Hands, unto the said Overseers, to have Allowance of the same, and then the said Overseers to appoint the said two labouring men to fell and cut out the same, and then they to see the same delivered accordingly.

6[th] It[m]. That no Tree be fallen by the Ground for any Fee Wood, Custom Wood, or Livery Wood, (except such Trees as be wholly Dead, and not meet for any Timber) and that the same Wood be taken of such Dead Trees, and of the Loppings and Shreddings of Beach, Hazell, Mapell, Hornbeane, Haythorne, and other Underwoods, (if there be sufficient of such Kind of Wood) or else of the Loppings, and Shreddings, of Oaks heretofore lopped, and of no other Oak Trees.

7[th] It[m]. That the Spray and small Boughs of the Wood fallen for any Fee Wood, Custom Wood, or Livery Wood, be not hereafter shredd from the bigger part of the boughs, and left to be spoiled, but that the same be hereafter delivered, with the greater Boughs, as part

part, and for the Accomplishment, of the Loads of Wood that shall be thought meet, and sett down to be delivered as afs^{d}.

8th It^{m}. That no Cart be suffered to carry any of the said feewood, Custom Wood, or livery Wood, but such Carts as do usually carry Hay and Corn, and that drawn but with Six Horses, or four Oxen and two Horses, at the most.

9th It^{m}. That the Verderors of the said Forest, and those that have of late Years pretended to be Woodwardes of the same Woods, shall not from hencefth intermeddle with the felling or delivering of any Fee Wood, Custom Wood, or Livery Wood in the same Woods, nor have or take any Starvelinges, or other Wood there, for or in the Name of Fee Wood, or Profits belonging to their Offices.

10th It^{m}. It* shall casually happen that the said two Men appointed for the felling of the said Fee Wood, Custom Wood, and Livery Wood, shall fell or cut down more Wood, in any Year, than shall suffice for th' accomplishment of the Wood that is and shall, as afs^{d}, be allowed and set down, that then the said Overseers shall sell the same Overplus to the best Profit they can; and of the same, and of the Price thereof, make Account and Satisfaction to the Queen's Majesty, in this Court, in Michas Term Yearly; And if the s^{d} Fellers shall wilfully, upon Purpose, fell or cut down any more Wood than shall suffice, as afs^{d} then the same Overplus to be likewise sold, and answered for, and they to be punished, and lose their place, for so doing. * Sic.

11th It^{m}. If any Trees or Wood be fallen or taken contrary to theis Orders, that then the said Overseers shall certify the same, into the Court of Exchequ^{r}, as a Trespass, and that they also certify, in Michas Term yearly, the true Quantity of all Woods, Underwoods, Trees, Lops, and Shredding of Trees, as have been fallen in the said Woods the same Year, and by what Warrant, and to whom, and to what use the same was fallen and delivered.

12th It^{m}. That theis Orders shall be sent to all that ought to obey or perform them, or any of them, from Time to Time, as need shall require, with Writ and Writs commanding them to obey and perform the same, as far as to them shall appertain.

This is a true Copy of the Original Order.

Wm Gatty.

Exchequer Office,
2d May 1792.

N° 18.

Inter Recorda in Thesaurario Curiæ Receptæ Scaccarii adservata, viz^{t} in Bundell' indorsat' "Clamea in Foresta de Waltham in Com' Essex' A° R. R^{s} Caroli "Scđi Vicesimo Secundo N° IV. b." continetur ut sequitur.

N° 41.
ESSEX.

FORESTA de WALTHAM.—PL̄ITA FORESTÆ Dñi Regis de Waltham in Com' Essex' tent' apud Stratford Langthorne in Com' Essex' die Veneris existen' Tricesimo die Decembris Anno Regni Dñi CAROLI scđi nunc Regis Anglie Vicesimo secundo Cora' ALBERICO COMITE OXON' prenobilis Ordinis Garterii Milit' Capital' Justiciar' et Justiciar' Itinerant' oīu' fforestar' Chasear' parcar' et Warrenu' Dñi Regis citra Trentam.

AD QUEM DIEM venit ROB̄TUS COMES DE LINDSEY MAGNUS CAMERAR' ANGLIE filius et heres Mountague nuper Comit' de Lindsey et nuper magni Camerar' Anglie per Johem Herne Attornatu' suu' Et clamat ħere tenere uti et gaudere sibi et heredibus suis imperp̄m infra fforestam p̄dđam Liɒtat' privileg' et ffranches' subsequen' viz^{t} H̄ERE et tenere sibi et heredibus suis Officiu' Custod' et Seneschall' totius fforestæ p̄dict' et ħere potestatem et authoritatem substituend' et nominand' unu' locu' tenen' ejusdem fforest' et unu' fforestar' equitant' Anglice vocat' the Rideing Forester Et Tres fforestarios pedestres vocat' Yeoman fforesters ad essend' in tribus Ballivat' ejusdem fforeste Et clamat etiam ħere potestatem et Authoritatem substituend' et nōiand' Custodes Ambulačonu' ejusdem fforeste vocat' Keepers of the Walkes—Clamat etiam ħere Custodiam Domus de Havering att Bower et Custodia' parci de Havering in Com' p̄dict' et nominacōem et substitucōem oīu' et singulor' Ministror' et Officiarior' pro melior' Custod' dči Domus et parci et alterius eor' ut ad officiu' Custodis et Seneschall' fforestæ p̄dčæ ab antiquo spectan' et pertinen' AC ETIAM clamat om̄ia et singula bona et Catalla waviat et exth̄ur' infra fforest' p̄dict' Et Om̄es et Singulos Arbores et Boscos vocat' Deereffeld Wood sive Browsing wood infra p̄dict' fforest' Et Amerciament' de om̄ıɒz et singulis curiis Swanimot' et de om̄ıɒz et singulis aliis curiis vocat' Wood Courts infra fforest' p̄dict' tent' et tenend' p̄terqm̄ pro venačone et de corporibus quercu' Et Sith̄ Clamat ħere et quoliɒt coopto et de qualiɒt Haia vocat' Hedgrowes vendit' aut vendičoni exposit' infra fforest' p̄dčam de quoliɒt solido unu' Denariu' Et Clamat etiam Chiminagiu' infra fforest' p̄dict' quoliɒt Anno per Quindecim dies ante ffestu' nativitatis Sči Johis Bapte et per quindecim dies post p̄dict' ffestu' atq' in dčo ffesto videlt de qualiɒt Carecta iiij^{d} Et de quoliɒt curru Angl' every Waggon, Cart, or Dray, ij^{d} per Strata de Stratford Langthorne p̄dict' infra fforest' p̄dict' duct' seu eunt' Ac etiam pro quoliɒt pondere circulor' Anglice every Loade of Hoopes iiij^{d} Ac pro quoliɒt pondere Lupulor' Anglice every

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every Loade of Hops iiij^{d} per Strata de Stratford Langthorne p̄dict' infra fforest' p̄dict' duct' seu eunt' Et pro qualiꝺ Sarcina lane Anglice every Packe of Wool in Carecta seu curru vel super equu' oñat' iiij^{d} Et pro qualiꝺ Sarcinula Lane Anglice every halfe packe of Wool ij^{d} oñat' ut p̄dc̄m est per Strata p̄dict' infra fforest' p̄dict' eunt' Ac etiam pro quoliꝺ equo onusto cum aliquo oñe Vinct' cum cingło Anglice tyed with a Wantye or Wombety per Strata p̄dict infra fforestam p̄dc̄am duct' seu eunt' ij^{d} Et insuper Clamat ħere unam Gaolam seu prison' in Stratford Langthorne p̄dict' infra fforestam p̄dc̄am pro salva Custodia om̄iu' et Singlor' tłiu personar' que invenient' Transgressores et Malefc̄ores in fforest' p̄dict' aut Scd̄m legem arestent' Attaichient' et Com̄ittent' prisone p̄dc̄e pro delictis suis fact' contra leges fforestar' per Justiciarios aut alios Ministros fforeste p̄dict' pro tempore existen' aut eor' aliquos et que per et coram eis aut aliquibus eor' debent inquiri audiri aut ꝺminari— Clamat etiam quod iꝑe et hered' sui de tempore in tempus licite potest et possint per Scriptu' sub manu vel manibus suis Constituere et appunctuare unam idoneam personam ad essend' Gaolariu' aut Custod' prisone p̄dict' et personar' sic com̄ittend' et ips' continuare in loco seu Officio Gaolarii seu custod' p̄dict' duran' tłi tempore quo iꝑe seu iꝑi sese bene gererent in execuc̄one loci p̄dc̄i Que quidem persona sic nominand' et appunctuand' Gaolar' aut Custos ut p̄dc̄m est duran' termino quo ħebit et exercebit dc̄m Officiu' Gaolar' aut Custodis licite potest ħere recipere et accipere pro exercicio et execuc̄one dicti officii talia feoda regard' allocationes et perficua qualia Gaolarius aut Custos Com̄unis Gaole de Com' Essex' p tempore existen' usualit' habet capit et recipit de pro et concernen' oēs et singłos tłes prisonarios et personas qui vel que Comittat' aut Comittent' ad prisonam pro aliquo delicto Causa aut re quacunq' p̄terquam prodic̄one et ffelonia ET P^{o}DC̄US ROB̄TUS COMES DE LINDSEY pro titulo suo ad ħend' et gaudend' liꝺtat' privileg' et ffranches' supradict' dicit per Attornatum suu' p̄dict' quod Foresta p̄dc̄a est antiqua ffuresta et est fforest' dc̄i Dñi Regis nunc et a tempore cujus contrar' memoria hoīu' non existit fuit fforest' dc̄i Dñi Regis et progenitor' suor' Regu' Anglie Et quod a tempore p̄dc̄o et per tempus p̄dict' ħebat et adhuc ħet in fforest' p̄dict' Officiu' Custod' et Seneschall' forestæ p̄dict' Et est et a toto tempore et per totu' tempus p̄dict' fuit Custos et Seneschallus ejusdem fforestæ Et quod sunt et a toto tempore p̄dc̄o et per tempus p̄dc̄m fuerunt in Foresta p̄dc̄a Ministri ejusdem Foreste subscript' Viz^{t} Unu' locu' tenens dict' Custodis et Seneschalli fforeste p̄dc̄e pro tempore existen' unus fforestarius equitans Anglice vocat' a Rideing fforester Et tres fforestarii pedestres Anglice vocat' Yeoman Foresters ad essend' in tribus Ballivat' ejusdem fforeste super Salva Custodia eaꝛdem Et Custodes seꝑaliu' Ambulac̄onu' ejusdem fforeste vocat' the Keepers of the Walkes ET QUOD a toto tempore p̄dc̄o et per tempus p̄dict' quiliꝺt Custos et Seneschallus Foreste p̄dc̄e ut p̄dc̄m est pro tempore existen' potestat' ħuit et Authoritat' substituend' dc̄m locu' tenent' et fforestariu' equitante' vocat' the Rideing Forester et tres fforestarius pedestres vocat' Yeomen fforesters in fforesta p̄dc̄a et p̄dict' seperal' Custodes p̄dc̄ar' seperaliu' ambulac̄onu' in fforesta p̄dc̄a Et quod a toto tempore p̄dict' et p̄er totu' tempus p̄dict' quiliꝺt Custos et Seneschall' fforeste p̄dc̄e oēs et singłos hūmoi locu' tenen' et Forestar' p̄dict' aut eor' aliquem in fforma p̄dc̄a substitut' ad libitu' suu' toties quoties sibi placuisset de officio illo aut officiis illis respective amovere et aliu' sive alios in loco iꝑius sive iꝑor' Ita ut p̄dict' est remoti seu remotor' respective de novo ordinare et loco suo sive locis suis deputare et instituere Et post morte' alicujus Custod' seꝑaliu' Ambulac̄onu' fforeste p̄dc̄e aut eor' amove . . . respective aliu' sive alios sitr deputare et instituere pro salva Custod' fforeste p̄dict' licite potuit et consuevit ET DICIT etiam quod quiliꝺt Custos et Seneschallus fforeste p̄dict' pro tempore existen' a toto tempore p̄dc̄o et per totu' tempus p̄dict' ħuit et percepit et ħere et percipere consuevit in fforesta p̄dc̄a Omnia et singła bona et Catalla waviat' et exthur' et omnes et singłos Arbores et Boscos vocat' Deerefald wood sive Browseing Wood infra fforest' p̄dict' et Amerciament' de oībus et singłis Curiis Swanimot' et de oībus et singłis aliis Curiis vocat' Wood Courts infra fforesta' p̄dc̄am tent' et tenend' provenient' scd̄m Assiām Foreste Capiend' et ad usu' suu' propriu' retinend' et ħend' p̄terquam pro venac̄one et corporibus quercuu' Et simłr dicit quod quiliꝺt Custos et Seneschallus Foreste p̄dict' pro tempore ut p̄dc̄m est existen' a toto tempore p̄dc̄o et per totu' tempus p̄dict' ħuit et percepit et ħere et percipere debet de quoliꝺt coop̄to et qualiꝺt Haia vocat' Hedgrowe vendit' aut vendend' infra fforesta' p̄dc̄am de quoliꝺt solido unu' denariu' ET SIMILITER idem ROB̄TUS COMES DE LINDSEY per Attornatu' suu' p̄dc̄m dicit quod Custodia Domus de Havering att Bower ac parci de Havering p̄dict' cu' suis pertinen' infra fforesta' p̄dc̄am et nōiac̄o et substituc̄o omniu' et singulor' Ministror' et officiarior' pro melicri Custod' Domus et parci p̄dict' aut alicujus eor' Custod' et Seneschall' ac officio Custod' et Senescalcie fforeste p̄dict' pro tempore existen' a toto tempore p̄dict' et per totu' tempus' p̄dc̄m pertinuit et pertinere Consuevit et quod per totu' tempus p̄dc̄m et a toto tempore p̄dc̄o quiliꝺt Custos et Seneschall' fforeste p̄dc̄e ut p̄dc̄m est pro tempore existen' ħuit et percepit et ħere et percipere consuevit nōie chiminagii in p̄dc̄a fforesta quoblibt anno per quindecim dies ante ffestu' Nativitat' Sc̄i Joħis Bapte et per Quindecim dies post p̄dc̄m ffestu' Atq' in dc̄o ffesto de et pro qualiꝺt Carecta iiij^{d} Et de quoliꝺt curru Anglice every Waggon Carr or Drav ij^{d} per Strata de Stratford Langthorne p̄dict' infra fforesta' p̄dc̄a' duct' seu eunt' AC ETIAM pro quoliꝺt pondere Circulor' Anglice every Loade of Hoopes iiij^{d} Ac pro quoliꝺt pondere Lupul' Anglice every Loade of Hopps iiij^{d} per Strata p̄dict' infra fforesta p̄dc̄am duct' seu eunt' ut p̄dc̄m est Et simłter pro qualiꝺt Sarcina lane Anglice every Packe of Wooll in Curru seu Carecta vel super equu' oñat iiij^{d} Et pro qualiꝺt Sarcinula lane Anglice every halfe Packe or little Packe of Wooll ij^{d} per Strata' p̄dc̄a' infra fforesta' p̄dc̄a' in fforma p̄dc̄a onerat' Et insuper pro quoliꝺt Equo onusto cu' oñe vincto cu' Cingulo vocat' a Wantye or Wombety ij^{d} Et quod qualiꝺt Custos et Seneschallus fforeste p̄dc̄e ut p̄dc̄m est pro tempore

tempore existen' per tempus p̄dc̄m et a toto p̄dc̄o tempore oĩa et Singła liƀtat' proficua feod' emolument' Authoritates et potestates p̄dict' et oĩa et singła p̄missa p̄dict' respective ħuit pcepit et exercuit ac ħere percipere et exercere consuevit ut ad dc̄m officiu' Custodis et senescalcie fforeste p̄dc̄e pertinen' et spectan' per totu' tempus p̄dc̄m Et P^o DC̄US ROƀTUS COMES DE LINDSEY ulterius dicit quod p̄dc̄us Mountague nuper Comes de Lindsey (cujus heres ip̄e idem Robertus Comes de Lindsey est) in vita sua sciłt primo die Octobr' Anno Regni Dñi Caroli primi nuper Regis Anglie Decimo apud Stratford Langthorne p̄dict' fuit sēit' in Dñico suo ut de feodo de p̄dc̄o officio Custodis et Senescalcie fforeste p̄dc̄e ac de omnibus et singłis lib'tatibus proficuis feodis emolument' Authoritat' et potestat' p̄dict' eidem officio ut p̄fertur spectan' Ac de Custodia Domus de Havering att Bower et Parci de Havering p̄dict' Et fuit Custos et Seneschallus fforeste p̄dc̄e Ac quod dc̄us Mountague nup' Comes de Lindsey et oēs antecessores sui a tempore cujus contrarii memoria hominu' non existit et per totu' tempus p̄dc̄m Offic' p̄dc̄m ac omnia et singła liƀtat' proficua feoda emolumenta authoritat' et poestat' p̄dct' nec non Custodia' Domus de Havering att Bower et Parci de Havering p̄dict' ac omnia et singula alia p̄missa p̄dc̄a respective ut ad p̄dict' officiu' Custod' et Senescalcie fforeste p̄dce spectan' et pertinen' ħuerunt perceperunt et exercuerunt QUODQ' p̄dict' Mountague nuper Comes de Lindsey sic de Premissis seīt per nomen de Mountague Bertie Miles Dñus Willoughbye in Cur' nuper Dñi Regis Caroli primi fforestr' sui p̄dict' tent' apud Stratford Langthorne in Com' Essex' p̄dict' p̄dicto die Mercurii primo die Octobris Anno Regni dc̄i Dñi nuper Regis Caroli Regis Anglie Decimo Cora' Henrico nuper Comit' Holland' p̄nobilis ordinis Garterii milit' tunc Capital' Justiciar' et Justiciar' Itinerant' oĩu' fforestar' Chasear' Parcor' et Warren' dc̄i dñi Caroli nuper Regis Anglie &c citra Trentam veniebat et ad tunc et ib̄m per Edr̄um Offley Attornatu' suu' in eadem Cur' Clamavit' ħere et tenere uti et gaudere sibi et hered' suis imper̄puu' infra Foresta' p̄dict' liƀtat, preveleg' et ffranches' p̄dict' inter alia videłt ħere et tenere sibi et hered' suis Officiu' Custod' et Seneschall' totius fforest' p̄dict' Et ħere potestatem et authoritatem substituend' et nominand' un' locu' tenentem un' fforestar' equitant' Anglice vocat' the Rideing fforster et tres fforestarios pedestres vocat' Yeomen Forsters ad essend' in tribus Ballivat' ejusdem Forest' AC ETIAM heře potestatem et authoritatem substituend' et nominand' Custodes Ambulaconu' ejusdem fforestar' vocat' Keepers of the Walkes nec non ħere Custodia' Domus de Havering att Bower et Custod' parci de Havering in Com' p̄dict' et nomic̄onem et substituc̄onem om̄iu' et singulor' Ministror' et Officiarior' pro meliori Custod' dc̄i Domus et Parci et alterius eorum ut ad officiu' Custod' et senescalcie fforeste p̄dc̄e ab antiquo spectan' et pertinen' AC ETIAM om̄ia et singła bona et Catalla waviat' et exīhur' infra fforesta p̄dict' Et om̄es et singlos Arbores et Boscos vocat' Deere ffeld Wood sive Browsing Wood infra fforest' p̄dict et amerciament' de oĩbus et singlis Curiis Swanimot' et de oĩbus et Singlis aliis Curiis vocat' Wood Courts infra fforest' p̄dict' tent' et tenend' p̄terq̄m pro venac̄one et de corporibus quercuu' AC ETIAM ħere de quoliƀt coop̄to et de qualiƀt Haia vocat' Hedgrowes vendit' aut vendic̄oni exposit' infra fforesta' p̄dc̄a' de quoliƀt Solido unu' denariu' Et de quoliƀt Magno Bosco infra fforesta' p̄dict' vendit' aut vendic̄oni exp̄oit aut exponend' scd̄m meliore' quercu' AC ETIAM de venditore et emptore unu' arcu' et una' Catapulta' et unu' denariu' in super de quoliƀt solido provenien' de vendic̄one p̄dict' AC ETIAM Chiminagiu' infra fforesta' p̄dc̄a' quoliƀt Anno per quindecim dies ante ffestu' Nativitatis Sc̄i Johis Bap̄te et per quindecim dies post p̄dc̄m ffestu' atq' in dc̄o ffesto videłt de qualiƀt Carecta iiij^d Et de quoliƀt Curru Anglice every Waggon Cart or Dray ij^d per Strata' de Stratford Langthorne p̄dict' infra fforesta' p̄dict' duct' seu eunt' Necnon pro quoliƀt pondere Circulor' Anglice every loade of Hoopes iiij^d Ac pro quoliƀt pondere Lupulor' Anglice every loade of Hopps iiij^d per Strata' de Stratford Langthorne p̄dict' infra fforesta' p̄dict' duct' seu eunt' Et pro qualiƀt Sarcina lane Anglice every packe of Wooll in Carecta seu curru vel super equu' on^rat iiij^d Et pro qualiƀt Sarcinula lane Anglice every half packe of Wooll ij^d ob̄at' ut p̄dc̄m est per Strata' p̄dict infra fforesta' p̄dict' eunt' AC ETIAM pro quoliƀt equo onusto cu' aliquo ob̄e vinct' cu' cinglo Anglice tyed with a Wantye or Wombety per Strata' predc̄a' infra Foresta' p̄dc̄a' duct' seu eunt ij^d AC ETIAM ħere una' Gaola' seu Prison in Stratford Langthorne p̄dict' infra fforesta' p̄dc̄a' pro salva Custodia om̄iu' et Singulor' tłium personaru' que invenient' Transgressores et Malefc̄ores in fforesta p̄dc̄a aut scd̄m legem Arrestent' Attachient' et Com̄ittent' Prisone p̄dc̄e pro delictis suis fact' contra leges fforest' per Justiciarios aut alios Ministros fforeste p̄dc̄e pro tempore existen' aut eor' aliquos et que per et cora' eis aut aliquibus eor' debent Inquiri Audiri et Terminari AC ETIAM quod ip̄e et hered' sui de tempore in tempus licite potuit et potuerint per scriptu' sub manu vel manibus suis constituere et appunctuare una' Idonea' persona' ad essend' Gaolariu' aut Custod' Prisone p̄dc̄e Et person' sic com̄ittend' et ipsos continuare in loco seu officio Gaolarii seu Custod' p̄dict' duran' tłi tempore quo ip̄e seu ip̄i sese bene gererent in execuc̄one loci p̄dc̄i Quequidem persona sic nominand' et appunctuand' Gaolar' aut Custos ut p̄dc̄m est duran' termino quo ħeret et exerceret dc̄m officiu' Gaolar' aut Custodis licite potest ħere recipere et accipere pro exercicio et execuc̄one dc̄i officii tłia feod' regard' allocac̄ones et proficua Qualia Gaolarius aut Custos Coīs Gaole de Comitat' Essex' pro tempore existen' usualit' habuit' cepit et recepit de pro et concernen' om̄es et singulos tłes prisonarios et personas qui vel que Com̄ittat' aut Com̄ittent' ad prisona' de aliquo delicto causa autre quacunq' p̄terq̄m proditione et ffelonia ET P^o DC̄US Mountague nuper Comes de Lindsey pro Titło suo ħend' et gaudend' liƀtat privileg' et ffranches' supradict' dicebat per Attornatu' suu p̄dict' quod Foresta p̄dc̄a fuit antiqua fforesta et fforest' dc̄i nuper Dñi Regis et a tempore cujus centrarii Memoria hom̄iu' non existit fuit fforesta dc̄i nuper Dñi Regis et progenitor' suor' Regu' Anglie et quod tunc et a toto tempore p̄dc̄o et per tempus p̄dict' habebat in fforest' p̄dict' Officiu' Custod' ac Seneschall' fforeste p̄dict' Et quod tunc

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et a toto tempore et per totum tempus p̄dict' fuit Custos et Seneschallus ejusdem ffloreste Et quod tunc et a toto tempore p̄dco et per tempus p̄dct' fuerunt in Foresta p̄dca Ministri ejusdem ffloreste Subscript' videlt unus locu' tenens dict' Custodis et Seneschalli ffloreste p̄dce pro tempore existen' unus ffforestarius equitans Anglice vocat' a Rideing ffforster et tres ffforestarii pedestres Anglice vocat' Yeoman ffforsters ad essend' in tribus Ballivat' ejusdem Foreste super Salva Custodia eaꝝdem Et Custodes separaliu' Ambulaconu' ejusdem ffloreste vocat' the Keepers of the Walkes Et quod a toto tempore p̄dco et per tempus p̄dcm quilibt Custos et Senescallus ffloreste p̄dce pro tempore existen' potestat' habuit et authoritat' substituend' dcm locu tenentem et ffforestariu' equitantem vocat' the Rideing ffforster et Tres ffforestarios pedestres vocat' Yeomen ffforsters in Foresta p̄dca et p̄dict' seperal' Custodes p̄dcar' seperaliu' Ambulaconu' in ffloresta p̄dca et quod a toto tempore p̄dict et per totu' tempus p̄dict' quilibt Custos et Seneschall' ffloreste p̄dce oēs et Singlos huīoi locu' tenentem et ffforestar' p̄dict' aut eor' aliquem in fforma p̄dca substitut' ad libitu' suu' toties quoties sibi placuisset de officio illo aut officiis illis respective amorvere et aliu' sive alios in loco ip̄ius sive ip̄ort' ita ut p̄dcm est emoti seu remotor' respective de novo ordinare et loco suo sive locis suis deputare et instituere Et post Mortem alicujus Custod' seperaliu Ambulaconu' ffloreste p̄dce aut eor' remotion' respective aliu' sive alios sibi deputare et instituere pro salva Custod' ffloreste p̄dict' licite potuit et consuevit Et quod quilibt Custos et Seneschallus ffloreste p̄dict' pro tempore ut p̄dcm est existen' a toto tempore p̄dco et p totu' tempus p̄dcm habuit et percepit et here et percipere consuevit in Foresta p̄dca oīa et singla bona et Catalla waviat' et Exthur' et oēs et singlos Arbores et Boscos vocat' Deerefald-wood sive Browsing-wood infra ffloresta' p̄dict' et amerciament' de oībus et singulis Curiis Swanimot' et de oībus et singlis aliis Curiis vocat' Wood Courts infra fforest' p̄dict' tent' et tenend' provenient' scdm Assiam ffloreste capiend' et ad usu' suu' propriu' retinend' et hend' p̄terquam pro venacone et corporibus quercuu' Et sibi dicebat quod quilibt Custos et Seneschall' ffloreste p̄dict' pro tempore existen' a toto tempore p̄dco et per totu' tempus p̄dict' huit et percepit et here et percipere debuit de qualibt Haia vocat' Hedgrowe vendit' aut vendend' infra ffloresta' p̄dca' de quolibt solido unu' Denariu' et de quolibt Magno Bosco infra ffloresta' p̄dict' geren' nomen Magni Bosci vendit' aut vendend' aut vendicōni expoit' aut exponend' secunda' meliorem quercu' Et etiam de venditore et emptore unu' arcu' et una' Catapult' et unu' denar' in super de quolibt solido provenien' de vendicone alicujus huīoi Bosci infra ffloresta p̄dca' vendit' seu vendend' precipiend' et hend' p̄dcm quercu' et p̄dict' arcu' et catapult' per manus locu' tenentis ffloreste p̄dce pro tempore existen' et p̄dcm denariu' de quolibt solido ut p̄dcm est per manus ffforestar' ffloreste predce pro tempore existen' in cujus Baillia tlis vendico fieri contigit ET QUOD Custodia Domus de Havering att Bower ac Parci de Havering p̄dict' cu' suis pertinen' infra Foresta' p̄dca et noiaco et substituco oīniu' et singulor' Ministror' et Officiar' pro meliori Custod' domus et parci p̄dict' aut alterius eor' Custod' et Seneschall' ac Officio Custod' et Seneschall' ffloreste p̄dict' pro tempore existen' a toto tempore p̄dict' et per totu' tempus p̄dcm pertinuit et pertinere consuevit et q̄d per totu' tempus p̄dcm et toto tempore p̄dco quilibt Custos et Seneschallus ffloreste prdce pro tempore existent' huit et pcepit et here et pcipere consuevit nōie Chiminagii in p̄dca ffloresta quolibt anno per quindecim dies ante ffestu' Nativitat' Sci Johis Bapte et quindecim dies post p̄dcm ffestu' Atq' in dco ffesto de et pro qualbt Carecta iiij^{d} et de quolibt Curru Anglice Every Waggon Carr or Dray ij^{d} per Strata de Stratford Langthorne p̄dict' infra foresta' p̄dca duct' seu eunt' AC ETIAM pro quolibt pondere Circulor' Anglice every Loade of Hoopes iiij^{d} ac pro quolibt pondere Lupul' Angl' every Loade of Hopps iiij^{d} Strata' p̄d' infra ffforestam p̄d duct' seu eunt' ut p̄dcm est et similiter p qualibt sarcina lane Anglice every Packe of Wooll in curru seu carecta vel super equu onerat' iiij^{d} Et p qualibt sarcinula lane Anglice every halfe Packe or little Packe of Wool ij^{d} p Stratam p̄d' infra ffforestam p̄d' in forma p̄d' oīnat' Et insuper p quolibt equo onusto cum onere vincto cum cingulo vocat' a Wanty or Wombety ij^{d} Et q̄d quilibt Custos et Seneschallus ffloreste p̄d' ut p̄dcm est p tempus p̄dcm et a toto tempore p̄dco oīnia & singula libertates p̄ficua feoda Emolumenta Authoritates et potestates p̄dict' et omnia et singula præmissa p̄dict' respective huit pcepit et exercuit ac here pcipere et exercere consuevit ut ad dcm Officium Custodis et Senesehalcie ffloreste p̄d' ptinen' & Spectan' p tempus pred ET ULTERIUS dixit q̄d Henricus nup' Comes Oxon' fuit sēitus in Dñico suo ut de feodo de pred' officio Custodis et Seneschalcie ffloreste p̄d' ac de oīnibus et singlis libtatibus proficuis feodis Emolumentis Authoritat' et potestat' pred' eidem Officio ut p̄tur Spectan' Ac de Custodia Domus de Havering att Bower et parci de Havering pred' Et fuit Custos et Seneschallus ffloreste pred' Ac q̄d dcus Henricus Comes Oxon' et oēs antecessores sui a tempore cujus contrarii memoria hōiu' non existit p totam tempus pred' officiu' pred' ac oīnia & singula libtat proficua feoda emolumenta authoritates et potestat' pred' necnon Custod' domus de Having att Bower et parci de Having p̄dict' ac oīnia et singula p̄missa p̄d' respective ut ad p̄d' Officiu' Custod' & Seneschalcie ffloreste p̄d' Spectan' et ptinen' huerunt & pceperunt et exercuer' Qui quidem Henricus nup' Comes Oxon' primo die Augusti Anno regni dci nup Dñi R^{s} scdo apud Stratford Langthorne pred' obiit sine exitu Et quod Officiu' Custod' & Seneschal' ffloreste pred' ac oīnia & singla libtat proficua feoda Emolument' Authoritat' et potestat' pred' Ac Custod' Domus de Havering att Bower et parci de Havering p̄d' Ac oīnia & singla alia p̄missa p̄d' cuidam Robto nup' Comiti de Lyndsey descendebant ut consanguineo & Hered' p̄d' Henrici nup' Comitis Oxon' videlt ut filio et hered' Marie nup' ux' Peregrini nup' Dñi Willoughby de Earseby consangui' et hered' p̄d' Henrici nup' Comitis Oxon' Et q̄d idem Robtus nuper Comes de Lyndsey fuit sēitus in dñico suo ut de feodo de pred' Officio Custod' & Senescalcie ffloreste p̄d' ac de oīnibus & Singlis libtatibus proficuis feodis Emolument' authoritat' et potestat' pred' Ac de Custodia Domus de Havering att Bower et Parci de Havering

Havering ꝑdict' Et ill' ħuit ꝓcepit & exercuit Et qđ Dñus Jacobus nup' Rex Anglie &c. ꝑ Lr̃as suas patentes sub magno Sigillo suo Anglie Sigillat' geren' Dat' apud Westm' vicesimo sc̃do die Maii Anno regni ejusdem nup' Regis Anglie &c. quintodecimo et in Cur' illa tunc ꝑ eund' Montague ꝓlat' ex sp̃iali gr̃a certa Scientia & Mero motu suis dedit & concessit ꝑ se hered' et Successoribus suis pred' Henrico nuper Comiti Oxon' et heredibus suis qđ ip̃e idem Henricus et hered' ejus imp̃pm extunc imposteru' ħere possent in Stratford Langthorne pred' unam Gaolam sive prisonam ꝑ Custod' & Salvo custodiend' om̃iu' & Singlar' hum̃oi ꝓsonar' que invenirent' fore transgressores aut delinquentes in dc̃a fforesta aut scđm legem arrestent' attacharent' aut com̃itterent' dc̃e Prisone ꝑ eor' delictis Com̃iss' contra leges fforeste ET ULTERIUS qđ idem nuper Rex ꝑ se heredibus et Successoribus suis dedit & concessit ꝑdc̃o Henr' nup' Comiti Oxon' plenam potestat' licenciam & autoritatem erigend' edificand' & ꝓvidend' in Stratford Langthorne pred' unam idoneam & convenient' domu' que quidem domus sive locus ita ꝓvidend' erigend' & edificand' ꝑ dc̃m Henr' seu hered' suos esset de tempore in tempus vocat' accept' reputat' & continuat' Gaola dc̃i dñi Regis hered' & Successor' suor' ꝑ custod' & Salva Custod' om̃iu' hum̃oi ꝓsonar' que de tempore in tempus com̃itterent' eidem ꝑ delict' ꝑdict ꝑ Justiciarios sive alios ministros dc̃e fforeste ꝑ tempore existen' seu ꝑ eor' aliquos ꝑ aliquibus delictis trunsgressionibus materiis rebus seu causis quibuscunq' fact' seu com̃iss' contra leges floreste & que ꝑ aut Coram illis seu eor' aliquibus deberent enquiri audiri & terminari Et qđ eidem ꝓsone ꝑ Justiciarios seu Alios Ministros dc̃e fforeste Com̃iss' seu Com̃ittend' dc̃e Gaole ibi remanerent et continuarent sub Custodia et salva tuic̃one Custodis ejusdem prisone donec scđm leges fforeste aut scđm leges & Statut' Regni Angl' ꝑantea in eo casu fact' & ꝓvis' ponr̃ent' ad largu' & ex eadem deliħarent' Et qđ idem Henr' & hered' ejus licite de tempore in tempus ꝑ scriptum sub ejusdem Henr' aut hered' suor' manib̃z et Sigillas constituerent et appunctuarent unam idoneam & convenient' ꝓsonam ad essend' Custod' dc̃e prisone et prisonar' ita ut ꝑdc̃m est com̃ittend' eidem Et qđ eadem ꝑsona sic constitut' & appunctuat' remanerent in eodem officio seu loco Custodis ꝑ et duran' tempore quo se bene gereret in execuc̃one ejusdem officii Et q̃d persona et persone ꝑ ꝑdict' Henr' seu hered' ejus nō̃iand' & constituend' Custos seu Custodes prisone ꝑdc̃e ut ꝑdc̃m est ꝑ & duran' tempore quo ip̃a aut ip̃e ħerent & exercerent dc̃m officiu' Custod' dc̃e prisone licite recipent capent & gauderent ꝑ exercitio & execuc̃one dc̃i officii Custodis prisone pred' talib̃z feodis regardis allocac̃onibus & ꝓficuis qual' Custos c̃ois Gaole Comitat' Essex' ꝑ tempore existen' ħebat capiebat & recipiebat aut capet ħeret et recipet de pro & concernen' omniu' et singular' prisonar' et ꝓsonas que com̃itterent' aut com̃ittent' prisone ꝑ aliquo delicto causa seu materia qualicunq' alia ꝑterq̃m pdic̃one & felonia ET ULTERIUS qđ dc̃e Lr̃e patent' seu irrotlament' eor̃dem essent in et per omnia bon' firme et effectual' in lege ad intenc̃ones et ꝓposit' ꝑdict' Atq' ita adjudicarent' construerent' et acciꝑent' in omnibus & Singulis Curiis record' & alibi non obstante aliqua incertitudine aut alio defectu in eisdem content' aut aliquo alio actu statut' ordinac̃one seu ꝓvisione aut alia Causa considerac̃one seu materia aut re qua cunq' Qđq' virtute illar' Lr̃ar' patentiu' & Concess' ꝑdict' dc̃us Henricus nuper Comes Oxon' sc̃itus fuit ut de feodo sibi & hered' suis de autoritat' lib̃tat' potestat' & oīb̃z & singulis aliis hereditament' in dc̃is Lr̃is patent' conten' & concess' Et sic inde sc̃itus existen' idem nuper Comes postea unu' domu' idoneu' convenient' in Stratford Langthorne ꝑdict' erexit & edificavit et ꝓvidit ꝑ Custod' prisonar' juxta intenc̃oem dc̃ar' Lr̃ar' patentiu' et constituit et appunctuavit unu' idoneu' & convenient' ꝓsona' ad essend' Custos dc̃e domus scđm intenc̃onem dc̃ar' Lr̃ar' patentiu' Qđq' eadem domus tunc fuit et a tempore quo ꝑdict' Henr' domu' ꝑdict' erexit' edificavit & ꝓvidit fuit Gaola ꝑ salva Custod' delinquenciu' & prisonar' sc̃dm intenc̃onem dcar' Lr̃ar' patentiu' et tunc fuit et a tempore quo ꝑdict' Henricus constiuit et appunctuavit unam idoneam & convenient' ꝓsonam ad essend' Custod' ꝑdict' domus fuit una idonea & convenien' persona Custos dict' domus constitutus et appunctuat' scđm intenc̃onem dc̃ar' Lr̃ar' patentiu' Et q̃d ꝑdc̃us Henricus nuper Comes Oxon' de autoritat' Libertat' potestat' & aliis ꝓmissis pdc̃is ꝑ Lr̃as paten' ꝑdict' concess' sic ut ꝓfertur sc̃it existen' apud Stratford Langthorne ꝑdict' ꝑ Cartam suam sigillo suo sigillat' et deliħat' vicesimo quarto die Maii Anno regni dc̃i nuper Regis Jacobi vicesimo sc̃do et in dict' Cur dict' nuper Regis tunc ꝓlat dedit & concessit dc̃am autoritat' lib̃tat' & potestat' & oīa & singła alia hereditament' in dc̃is Lr̃is patentib̃z content' & Specificat' Willo Comiti Exon' & heredibus & assign' suis ad solum opus ad usu' ip̃ius Willi Comitis Exon' hered' & assign' suor' imp̃pm virtute Cujus idem Wills Comes Exon' fuit de dict' autoritat' lib̃tat' & potestat' & oīb̃z & singulis aliis hereditament' in dc̃is Lr̃is paten' content' & Specificat' sc̃itus sibi & hered' suis ut de feodo Et sic inde sc̃it' existen' apud Stratford Langthorne ꝑdict' ꝑ cartam suam sigillo suo Sigillat' & deliħat' dat' vicesimo octavo die Maii Anno regni dict' Dñi Caroli nuper Regis Angl' tercio, et in dict' Cur' dict' nuper Regis tunc ostens' dedit et concessit dict' Autoritat' lib̃tat' et potestat' & oīa & singła alia hereditament' in dc̃is Lr̃is patentibus content' et specificat' ꝑfat' Rob̃to nuper Comiti de Lyndsey hered' et assign' suis de solum & ꝑpriu' usu' ejusdem Rob̃ti Comitis de Lyndsey hered' & assign' suor' imp̃pm Ac qđ virtute inde idem Rob̃tus nuper Comes de Lyndsey sc̃it' fuit de ꝑdict' autoritat' lib̃tat' & potestat' & omnibus & singulis hereditament' in dc̃is Lr̃is patentibus content' & specificat' ut de feodo sibi et hered' suis Ac q̃d ꝑdict' Rob̃' nuper Com' de Lyndsey tm̃ de ꝑdict' Offic' Custod' & Seneschal' ffloreste ꝑdc̃e ac de lib̃tat' ꝑficuis feodis Emolumentis autoritatibus & potestatibus ꝑdc̃is eidem Officio ut ꝓfertur spectan' Ac de ꝑdict' custodia domus de Haverng att Bower et Parci de Havering ꝑdict' qm̃ de ꝑdict' autoritat' libtat & potestat' & aliis ꝓmissis ꝑdc̃is ꝑ Lr̃as paten' ꝑdict' ut ꝓfertur concess' in forma ꝑdc̃a sc̃it' existen' Idem Rob̃tus nuper Comes de Lyndsey apud Stratford Langthorne ꝑdict' ꝑ cartam suam sigillo suo sigillat' vicesimo tercio die Novembris Anno Regni dicti nuper Dñi nr̃i Caroli

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nono & in dict' Cur' dict' nuper Regis tunc ostens' dedit & concessit ꝑdict' officiu' custodis & seneschalcie fforeste ꝑdče Ac oīes & singłas liƀtat' proficua feoda Emolument' autoritat' & potestat' ꝑdict' eidem officio Spectan ac Custod' domus de Havering att Bower et parci de Havering ꝑdict' Necnon dict' Autoritat' Liƀtat' & potestat' & oĩa & singła hereditament' in ďcis Lr̃is paten' content' & specificat' ꝓnobili Georgio Comiti Rutland' Peregrino Bertie Militi & Henrico Bertie Armīgo & hered' & Assign' suis imꝑpm Ac q̃d virtute inde iidem Georgius Comes Rutland' Peregrinus Bertie Miles et Henricus Bertie fuer' de dict' Officio Custod' & seneschalcie fforeste ꝑdče ac aoƀz & singłis Liƀtat ꝓficuis feodis Emolument' autoritat' & potestat' ꝑdčis eidem officio spectan' Ac Custodia Domus de Havering att Bower et parci de Havering ꝑdict' Necnon de ꝑdict' autoritat' liƀtat' & potestat' & oiƀz & singłis aliis hereditament' in ďcis Lr̃is patent' content' sē̃it' in dn̄ico suo ut de feodo. Et sic inde sē̃it' existen' iidem Comes Rutland Peregrine Bertie et Henr' Bertie apud Stratford Langthorne ꝑdict' ꝑ Cartam sua' Sigillo suo Sigillat' sč̃do die Junii Anno regni dicti Dn̄i Caroli Primi nuper Regis decimo in dict' Cur' dict' nuper Regis tunc ostens' deder' & concesser' ꝑdčm officiu' Custodis & Seneschalcie fforeste ꝑdče ac oīmia & singła liƀtat ꝓficua feoda emolument' autoritat' est potestat' eidem officio spectan' ac custodiam Domus de Havering att Bower & parci de Havering ꝑdict' Necnon dict' autoritat' liƀtat' & potestat' & oīmia & Singła hereditament' in ďcis Lr̃is patentibus content' & Specificat' Fďo Pye Juniori genr̃oso filio & hered' apparen' Edmundi Pye senioris de London genr̃osi hered' & assign' suis ad solum & ꝓpriu' usum ejusdem Edmundi Pye Jun' hered' & assign' suor' imꝑpm ac q̃d virtute inde idem Edmundus Pye Junior sē̃it fuit de ꝑdict' officio Custodis & Senescalcie fforeste ꝑdče ac liƀtatibus ꝓficuis feodis emolument' autoritat' & potestat' ꝑdict' eidem officio spectan' Ac de ꝑdict' Custodia Domus de Havering att Bower & Parci de Havering ꝑdict' Necnon de ꝑdict autoritat' liƀtat' & Potestat' & omnibus & singłis aliis hereditament' in ďcis Lr̃is patentibus content' & specificat, sē̃it' sibi & heredibus suis ut de feodo. Et sic inde sē̃it' existen' idem Edmundus Pye Jun' apud Stratford Langthorne ꝑdict' ꝑ cartam suam sigillo suo sigillat' die Anno Regni dict' Dn̄i Caroli Primi nuper Regis Anglie decimo et tunc in ďca Cur' ďci nuper Regis ostens' dedit & concessit ďčm Officiu' Custodis & Seneschalcie fforeste ꝑdict' ac oĩa & singła liƀtat' ꝓficua feoda emolument' autoritat' & potestat' eidem Officio spectan' Ac Custod' Domus de Havering att Bower et Parci de Havering ꝑdict' Ac eciam ꝑdict' autoritat' liƀtat' & potestat' & omnia & singła al' hereditamenta in ďcis Lr̃is patentibus content' & Specificat' ꝑfat' Mountague nuper Comiti Lyndsey ꝑ nomen de Mountague Bertie Militi Dn̄o Willoughby hered' & assign suis ad solum & ꝓpriu usum ejusdem Mountague hered' & Assign' suor' imꝑpm Ac q̃d virtute inde idem Mountague sē̃it' fuit & tunc sē̃it' extitit de ꝑdčo officio Custodis et Senescalcie fforeste ꝑdče Ac de oĩbz et singłis liƀtatibz ꝓficuis feodis emolument' autoritat' et potestat' ꝑdčis eidem officio ut ꝑferur spectan' ac de ꝑdča Custodia Domus de Havering att Bower & Parci de Havering ꝑdict' Necnon de ꝑdict' autoritat' liƀtat & potestat' & oĩbz & singłis hereditament' in ďcis Lr̃is patentibus content' & specificat' in dn̄ico suo ut de feodo sibi & hered' suis Et q̃d ip̃e omnia & singula ꝓmissa ꝑdict' parat' fuit verificare &c. Et inde petiit Judiciu' et q̃d ꝑdčm officiu Custod' & Senescalcie fforest' ꝑdče & omnia & singła Liƀtat ꝓficua feoda emolument' autoritat' & potestat' ꝑdict' et Custodia Domus de Havering att Bower & Parci de Havering ꝑdict Aceciam ꝑdict' autoritat' liƀtat' & potestat' & omnia & singula hereditamenta & cetera ꝓmissa p litteras paten' ꝑedčas ut ꝑfertur concess' & p ip̃m superius clamat' respective sibi allocentur & ratificentur et q̃d eis uteretur & gauderet scd̄m jus suu' ut ꝑdčm est Et Joñes ffinch Miles qui ꝑ dčo nuper Dn̄o Rege tunc illic in ea parte in eadem Cur' dict' nup' Regis sequebatur ꝑsens illic in eadem Cur' in ꝑria ꝓsona sua alloquutus p ꝑfat' tunc Capital' Justic' & Justic' itinr̃ant si quid ꝑ dict' Dn̄o Rege dicere velit idem Joñes ffinch Miles quoad ħend' & tenend' prefat' Mountague Comiti de Lyndsey & hered' suis officiu' Custod' & senescal' totius fforeste ꝑdče & quoad ħend' potestatem & autoritat' substituend' & noīand unu' locu' tenentem unu' fforestariu' equitan' Anglice vocat' the Rideing fforster et tres fforestarios pedestres vocat Yeom' fforsters ad essend' in tribus Ballivat' ejusdem Foreste Et quoad ħend' potestat' & authoritat' substituend' & noīand' Custodes ambulaconu' ejusdem fforeste vocat' Keepers of the Walkes Et quoad ħend Custodiam Domus de Havering att Bower & Custodiam parci de Havering in Com' ꝑdčo et noiačonem & substitučonem oīmiu' & singłor Ministror & officior' ꝑ meliori Custodia dči Domus & parci & alterius eor' ut ad officiu' Custod' & senescal' fforeste ꝑdče ab antiquo spectan' & ꝓtinen' Et quoad ħend oĩa & singła bona & catalla waviat' & extrahur' infra fforestam ꝑdčam & oīes & singłos arbores & boscos vocat' Deereffeld-wood sive Browsing-wood infra ꝑdčam fforestam et amr̃ciament de oiƀus & singłis Curiis Swainmot' de oiƀz & singłis iliis Curiis vocat' Wood Courts infra fforestam ꝑdčam tent' & tenend' ꝑfq̃m ꝑ venačone & de corporiƀz querčm Et quoad ħend' de quoliƀt coopto et de qualiƀt Haia vocat' Hedgrowe vendit' aut vendičoni expōit' infra fforestam ꝑdčam de quo liƀt solido unu' denariu' (except' coopt' & Haiis Dn̄i Regis) et quoad ħend' Chiminagiu' infra fforestam ꝑdčam quoliƀt Anno ꝑ quindecim dies ante ffestum Nativitatis Sči Joñis Baptiste et per quindecim dies post ꝑdčm ffestu' Ac in dčo ffesto videlt de qualiƀt carecta iiij^{d} et de quoliƀt Curru Anglice every Waggon Cart or Dray ij^{d} ꝑ Stratam de Stratford Langthorne ꝑdict' infra fforestam ꝑdčam duct' seu eunt' Aceciam ꝑ quoliƀt ponder' Circulor' Anglice every loade of Hoopes iiij^{d} ac ꝑ quoliƀt pondere lupul' Anglice every load of Hopps iiij^{d} ꝑ stratam de Stratford Langthorne ꝑdict' infra fforestam ꝑdict' duct' seu eunt' Et ꝑ qualiƀt Sarcina lane anglice every packe of Wool in Carecta seu Curru vel sup' equu oñat' iiij^{d} Et ꝑ qualiƀt Sarcinula lane Anglice every halfe Packe of Wool ij^{d} oñat' ut ꝑdčm est ꝑ Stratam ꝑdčam infra Forestam ꝑdčm eunt' Aceciam ꝑ quoliƀt equo onusto cum aliquo onre vincto cum cingulo Anglice tyed

tyed with a Wanty or Wombety p stratam p̄dict' infra fforestam p̄dčam duct' seu eunt' ij^{d} Et quoad ħend' unam Gaolam seu prisonam in Stratford Langthorne p̄dict' infra fforestam p̄dčam p̄ salva Custodia om̄iu' & singł'ar' tħium p̄sonar' que invenient' tñsgressores & malefčores in fforesta p̄dča aut scđm legem arestent' Attachient' & Comittent' prisone p̄dče p̄ delict' suis fact' contra leges fforestar' p̄ Justiciarios aut alios ministros Forest' p̄dče p̄ tempore existen' aut eor' aliquos & que p̄ & coram eis aut aliquem eor' debent inquiri audiri & terminari Et quoad constituend' & appunctuand' unam idoneam p̄sonam ad essend Gaolariu' aut custod' Prisone p̄dče et p̄sonaru' sic com̄ittend' & iꝑm continuare in loco seu officio Gaolarii seu Custodis p̄dict' duran' tħi tempore quo iꝑe seu iꝑi sese bene gererent in execučone loci p̄dči sup visum & inspecčonem diversor' antiquor' scriptor' minimentor' et aliar' evidenc' p̄fat Mountague Comiti Lyndsey ac Lr̄ar' patentiu' p̄fat nuper Regis Jacobi p̄dčar' Aeciam seperaliu' cartar' p̄dčar' in Clameo p̄dčo supius menčonat' non dedicit Clameu' et Titħm p̄dčm quoad Lib̄tat' Privileg' et Franches' ill' supius ult' recitat' fore v̄um modo & forma prout p̄fat' Mountague Comes Lyndsey supius Clamavit & narravit, &c. Iō quoad Lib̄tat' privileg' & ffranches' ill' ad tunc et iđm consider' fuit p̄ Cur' p̄dčm q̄d p̄d' Mountague Comes Lyndsey Hered' & Assign' sui om̄ib̄z & singłis lib̄tatib̄z privileg' & ffranches' ill' ult' recitat' & Specificatis ħerent gauderent et uterent' Et q̄d p̄dict Mountague Comes Lyndsey quōd Lib̄tat' privileg' & ffranches' illa ab illa Cur' dimitteret' & q̄d eat inde sine die &c. salvo semper jure Regis si quod &c. Et quoad Clameu' p̄dict' Mountague Dñi Willoughby quoad ħend' de quolib̄t magno bosco infra fforestam p̄dčam vendit' aut vendičoni expōit' aut exponend' scđm meliorem quercu' Aceciam de venditore et emptore unu' arcu' & unam Catapultam & unu' denar' insup de quolib̄t solido p̄venien' de vendičone p̄dict' Idem Joħes ffinche Miles qui tunc sequebat' &c. p̄ eodem Dño Carolo primo nuper Rege Angl' pet' inde diem loquendi et ei concedibat' coram p̄fat' tunc Capital' Justic' & Justiciar' itin'ant illic apud Stratford Langthorne p̄dict usq' diem ven'is vicesimu diem ffebruarii tunc p̄x' futur' Idem dies inde ad tunc dat' fuit tam p̄fat Joħi ffinch qui sequebat' &c. q̄m p̄fat' Mountague Comiti Lyndsey p̄ut p recordum inde plenius liquet & apparet &c. Et p̄dčus Rob̄tus Comes Lyndsey p̄ p̄d' Joħem Herne Attorn' suu' p̄dčm dicit q̄d p̄dict' Mountague nuper Comes de Lyndsey postea scilt vicesimo sexto die Julii Anno Regni Dñi Regis nunc Decimo octavo apud Stratford Langthorne p̄dict' obiit de p̄missis sic inde sēit' post Cujus mortem p̄d' Officiu' Custod' & Seneschal' Foreste p̄dče ac omnia & singła lib̄tates proficua feoda emolument' autoritat' & potestat' p̄dict' Ac Custodia Domus de Havering att Bower & Parci de Havering p̄dict' Ac om̄ia & Singła alia p̄missa p̄dict' p̄fat' Rob̄to Comiti de Lyndsey descendebant ut filio & hered' p̄dict' Mountague nup̄ Comitis de Lyndsey Virtute cujus p̄dčus Rob̄tus Comes de Lyndsey fuit & adhuc est sēit' in Dñico suo ut de feodo de p̄dčo officio Custodis & Senescalcie foreste p̄dče ac de omnibus & singulis Lib̄tatibus proficuis feodis emolument' autoritatib̄z & potestat' p̄dict' ac de custod' Domus de Havering att Bower et Parci de Havering p̄dict' Ac ill huit percepit & exercuit Et idem Rob̄tus Comes de Lyndsey dicit q̄d iꝑe omnia & singła p̄missa p̄dict' parat' est verificare &c. unde pet' Judiciu' Et q̄d p̄dčm Officiu' Custodis & Senescall' ffloreste p̄dče et om̄ia & Singła Lib̄tat' proficua feoda emolument' autoritat' et potestat' p̄dict et Custod' Domus de Havering att Bower et Parci de Havering' p̄dict' Aceciam p̄dict' autoritat' lib̄tat & potestat' et om̄ia & singła hereditamenta et cetera p̄missa p̄ iꝑm supius clamat' respective sibi & heredibus suis allocentur et ratificentur.

Exāiatur et concordat cum Recordo
p̄ Car' S. Ellis Cleric'
Georg' Rose ar' Custod' Recordorum.

T. SIDERFIN.

No. 19.

Sir, Land Revenue Office, 10 November 1791.

The late Woodward of the King's Woods in the Forest of *Waltham* having informed us that he gave an Account Yearly to the Warden's Steward of what Wood was sold from thence for defraying Expences relative to the Forest, and of his Disbursements for Livery Logs, Repairs of Forest Gates, and other Purposes, and paid the Balance into his Hands for the Warden's Use, we desire you will be pleased to send us an Account of the Amount of the Money raised by Sale of Wood from the King's Woods, and of the Application thereof in each Year, from the Commencement of His Majesty's Reign to the End of the Year 1790, or for so many Years as you may be able to give such an Account, specifying the Amount of the Expence of Repairs done under the Direction of the Woodward, or paid for by him, and of the Payments to Widows of *Barking* and *Dagenham*, in lieu of their Claims to Wood from the King's Woods.

In the Paper transmitted to us with your Letter of the 9th *May* 1788 it is stated, that "the Warden claims to have, and his Ancestors have had, 100 Loads of Wood Annually, "out of that Part of the Forest called *Heynault*, and also all other Fees and Allowances in "respect of Wood in the said Forest of *Waltham*, by virtue of the said Offices belonging "or appertaining;" and the late Woodward has informed us that *that* Quantity was taken Yearly for the Warden's Use from the Woods belonging to the Crown: But, as we do not find any Mention of a Claim of the Warden to Fee Wood, either in a Decree of the Exche-

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quer in 24th *Elizabeth*, respecting the Claims of the Forest Officers to Allowances of Wood from the *Queen's Woods*, or in the Grant of the Wardenship or the Claims of the Warden, preferred at the Justice Seats held in 10th *Charles* I. and 22d *Charles* II. in which the Perquisites of that Office are minutely specified, nor have met with any former Mention of such a Claim, we have to request that if there be any Grant, Warrant, or other Authority entitling the Warden to that portion of Wood from the King's Woods, you will be pleased to inform us of it, that we may be enabled, in our Report to Parliament, to state from Authority that the Warden is entitled to the Allowance claimed.

The Woodward having informed us that the Annual Allowance of 50 *s.* each to the Master Keepers of *Woodford, Loughton*, and *Lambourn Walks*, in lieu of Livery Logs, was paid by him out of the Produce of the 100 Loads of Wood cut for the Warden's Use to the Year 1789 inclusive, but has since been defrayed by the Sale of other Wood cut there, we request you will be pleased to inform us for what Reason, or under what Authority, that additional Quantity was cut from the King's Woods.

By your Letter of the 27th of *October* 1788, you informed us, "that you do not occupy "any Messuages or Lands belonging to the Crown in the said Forest, except the Prison "House at *Stratford Langthorne*; and that there is a Messuage with some Lands called "*Chapel Lodge*, antiently used as a Lodge for a Keeper, a Part of which Land was "antiently taken out of the Forest, and inclosed by *Richard* Lord Viscount *Castlemaine*, "afterwards Earl *Tylney*, and was by him occupied and enjoyed 60 Years ago, which "Lodge and Lands have since descended to you, as Part of the said Earl's Estate."

From authentic Documents in our Possession, it appears that *Chappel Henault Lodge* was built at the Charge of the Crown in the Years 1609 and 1610, and we find that the Date of 1610 is still remaining over the Door of that Lodge, and that the same was repaired at the Charge of the Crown at various subsequent Periods, and particularly during the Lifetime of *Richard* Lord Viscount *Castlemaine*; from all which Circumstances we conclude that there must be some Mistake in claiming that Lodge and Land as Part of his Estate. And we are farther informed that the said Lodge was occupied by a Keeper until a few Years ago, and was then first let by the Warden as a Farm, and that a Portion of 800 Faggots has since been yearly allotted to the Tenant out of the Woods belonging to the Crown; but under what Authority we have not been able to discover. We therefore request that you will be pleased to inform us if any Grant or Lease from the Crown of the said Lodge and Lands was made to the said Lord Viscount *Castlemaine*, or any Licence, Warrant, or other Authority granted for letting the said Lodge and Lands as a Tillage Farm, or assigning any Quantity of Wood from the King's Woods to the Tenant thereof.

The Lodge called *Hog Hill House* being mentioned in your Letter to be the Property of the Crown, we have farther to request that you will be pleased to inform us whether any Warrant or Licence was granted for pulling down Part of that Building a few Years ago, and disposing of the Materials for the Warden's Use. We are,

Sir,

Your most obedient humble Servants,

Cha^{s} *Middleton.*
Jn^{o} *Call.*
John Fordyce.

Sir James Tylney Long, Bart.,
Warden of the Forest of Waltham.

Gentlemen,

In Answer to the several Enquiries contained in your Letter to me of the 10th Day of *November* 1791, I am, in the First Place, to inform you, that my State of Health was then, and for a Long Time after, so very indifferent, that I was unfit to attend to Business of any Kind (of which I caused Information to be given you) much less on that which is the Subject of your Letter, wherein I was in Hopes you had been satisfied from the Answers and Returns I had before given to the several Questions you put to me, by your Letters of the 9th of *May* 1787, the 17th *July* 1788, and the 6th *May* 1791. Add to which, the Intricacy and Perplexity of the Matter is such, that it is almost impracticable to give Answers to many of the Questions, more especially as the Offices I hold in *Waltham Forest* having but lately descended to me, I have not had such sufficient Knowledge and Experience therein as to be capable of making such Answers as may be expected: But being desirous to give you such Information as I can properly give, I have caused Enquiries to be made, First, as to the Wood sold by the late King's Woodward, in that Part of the Forest called *Heynault*; and I find that it has been usual, for many Years past, for the Woodward, under the Direction of the Forest Court, to cut and sell a Portion of Wood for Forest Gates, and the Repairs thereof, and in Disbursements for *Livery Logs*, and in defraying Expences relative to the Forest, as has been heretofore usual; and that in general he accounted every Year for the Wood sold with the Warden's Steward, and paid the Balance in his Hands to him; and I am further to inform you, that it has been, for many Years past, usual for the Warden to retain such Balances, so paid by the Woodward into his Hands, to be applied in Discharge of the Contingent Expences of the Forest in Law Suits, Prosecutions of Deer Stealers, Misdemeanors in the Forest, and divers other Expences which continually occur, and for which the Crown make no Allowance that I know of, and which, *communibus Annis*, as I believe, have far exceeded the Balances or Sums so received for Wood sold by the Woodward as above. As to the Payments to the Widows of *Barking*, I am informed that they respectively claim to have, in that Part of the Forest called *Heynault*,

Heynault, on *Easter Monday* Yearly, a Waggon Load of Wood, being Lops of Pollard Trees; that heretofore they used to have such Quantity of Wood in Bundles, or as much as they could carry; but it being represented at the Forest Courts, about Three or Four Years ago, that this Claim occasioned great Confusion and Disturbance in the Forest, and that the Loads taken were very great, and the Waggons have frequently broke down, the Matter was taken into Consideration by the Court, whether it would not be a Saving of the *King's Woods* to offer a Sum of Money, to be paid Yearly to the several Persons entitled thereto, in lieu of Wood; and the Woodward to reimburse himself in his Account out of the Lops of Pollards sold by him; which was assented to by the Court. As I have been informed, most of such Persons have since taken Eight Shillings Yearly instead of a Load of Wood.

In regard to the Hundred Loads of Wood which I have Annually had out of that Part of the Forest called *Heynault*, I beg to refer to the Paper transmitted to you with my Letter of 9th *May* 1788; and in Explanation thereof I claim to have, as belonging and appertaining to the Forest Offices I hold within *Waltham*, all Waifes and Strayes within the Forest aforesaid; and all Wood called Deer-fallen Wood, or Browsing Wood, within the same Forest; and also all and every the Amerciaments arising or growing of and in all and every the Swainmotes, and other Courts called Wood Courts, within the same Forest, according to the Assize of the Forest, to be taken and retained to the Use of me and my Heirs (except the Amerciaments for Venison and Bodies of Oakes); and I further claim to have, by Reason of the said Offices, as unto the same appertaining and belonging, within the same Forest, of every Covert and Hedge Row to be sold, of every Shilling, One Penny; and of every Wood within the said Forest, bearing the Name of a Wood, to be sold, the second best Oak; and also of the Buyer and of the Seller of every such Wood, One Bow and One Broad Arrow; and One Penny likewise of every Shilling of the Buyer and Seller of every such Wood, upon the Sale of any such Wood within the Forest aforesaid, the same Oak, and the same Bow and Broad Arrow to be received and had by the Hands of the Lieutenant of the said Forest for the Time being, and the said Penny of every Shilling coming by the Hands of the Forester for the Time being, in whatsoever Bailiwick the same Covert, Hedge Row, or Wood shall happen to be sold; and all other Profits and Commodities, with their and every of their Appurts, within the aforesaid Forest, belonging and appertaining to the aforesaid Offices now vested in me.

In your said Letter to me of the 10th of *November* 1791, it is stated, that the Woodward having informed you that the Annual Allowances of Fifty Shillings each to the Master Keepers of *Woodford*, *Loughton*, and *Lambourne Walks*, in lieu of Livery Logs, was paid by him out of the Produce of the Hundred Loads of Wood cut for the Warden's Use, to the Year 1789 inclusive, but has since been defrayed by the Sale of other Wood cut there.

On Enquiry into this Matter, I am inclined to think there is a Mistake made by the late Woodward, inasmuch as Livery Logs are dead Pollard Trees, which the Master Keepers may take, if they think proper, or Fifty Shillings in lieu therof; but the 100 Loads which I claim are made up out of the Lops of Pollards, a different Kind of Wood.

As to your further Enquiry respecting *Chapel Heynault Lodge*, or *Farm*, and my Title thereto, I must beg Leave to refer you to my former Answer concerning it.

In Answer to your Question, Whether any Warrant or Licence was granted for pulling down Part of *Hog Hill House*, and disposing of the Materials for the Warden's Use, I am to inform you, that in or about the Year 1725, *Richard* Lord Viscount *Castlemain* represented to the Lords Commissioners of His Majesty's Treasury, That there was great Want of a Lodge in *West Heynault Walk*, which had been some Time without One, and that it would very much contribute to the Preservation of the Game in the said Forest; and Lord *Castlemain* having proposed to be at Half the Expence, which was estimated at 600 *l.*, a Lodge was ordered to be built, and, as I have heard, his Lordship paid his Moiety of the 600 *l.*; but the said Sum being insufficient to perfect the Building, the same was not finished, and remained many Years, till it became in a very ruinous State.

That in or about the Year 1772, the late Earl *Tylney* finding that it would require a great Sum of Money to perfect the Building according to the original Design, he caused some Part of the Building to be taken down and altered, so as to make it a convenient Lodge for a Keeper; and in doing so expended thereon, as I have great Reason to believe, Five or Six hundred Pounds of his own Money; and that, since the same has been finished, a Keeper, or Forest Officer, has lived in the House, and the Taxes, and Expences of keeping the same in repair, were paid by the late Earl *Tylney* to the Time of his Death, and since his Decease I have paid and defrayed the same.

I do not know whether any Warrant or Licence was granted for pulling down Part of *Hog Hill House*, and disposing of the Materials for the Warden's Use; but there might have been such, though it has not come to my Knowledge; but I have heard that some old Bricks were taken from thence. I have the Honour to be,

Gentlemen,

Your most obed^{t} and most humble Servant,

Ja^{s} Tylney Long.

Draycot House,
7th December 1792.

No. 20.

FOREST OF WALTHAM.

Dr.

To MONIES expended in the Execution of Warrants for divers Works and Repairs within the said Forest, and other Charges relative thereto, and in the Payment of the Forest Officers, from the Year 1700 to 1786, inclusive; *viz.*—

	£.	*s.*	*d.*
Paid for Repairs of *East Hanault*, and other Lodges in the said Forest, pursuaut to a Treasury Warrant, dated the 11th December 1725 - -	789	18	–
Paid to *Thomas Salmon*, in full, for building a new Lodge in *West Hanault Walk*, pursuant to the said Warrant, the Sum of £.600, One Moiety of which Sum was received by the Surveyor General, from the Right Honourable Lord Viscount *Castlemain*, towards building the said new Lodge - - - - - - - - - - - - - -	300	–	–
To the Value of the Timber and Wood granted in the Year 1731 to the said Lord Viscount *Castlemain*, as *per Contra* - - - - - - -	1,000	–	–
Surveyor General's Allowance of 20 *s. per* Day, for his Service, Attendance, and Riding Charges, in the execution of the said Warrants - - -	109	–	–
Surveyor General's Poundage on Monies received, at 12 *d. per* £. - -	89	19	–
Fees paid at the Treasury for Warrants and Entries, and to the Auditor for preparing and ingrossing the Accounts, and Allowance to the Surveyor General for his Charges in passing the same through the several Offices - - - - - - - - - - - - - -	39	15	–
Paid to the Warden of the said Forest out of the Exchequer, for the Salaries of the Forest Officers, at £.270 *per Annum*, from the Year 1700 to 1786, the Sum of - - - - - - - - - - - - -	23,220	–	–
£.	25,548	12	–

Cr.

By the PRODUCE of TIMBER felled in the said Forest, between the Years 1700 and 1786; *viz.*—

	£.	*s.*	*d.*
By 1,245 Scrubbed Oak Trees felled in the said Forest, in pursuance of a Treasury Warrant, dated the 16th *December* 1721, and sold to the Right Honourable Lord Viscount *Castlemain* for the Sum of - - - - -	605	5	–
By 2,075 Dotard Oak Trees, felled there, in pursuance of a Warrant dated 11th December 1725, sold to the said Lord Viscount *Castlemain*, for the Sum of - - - - - - - - - - - - -	1,194	–	–
By the Value of Timber and Wood cut in making two Ridings to the New Lodge in *West Hanault Walk*, and so much more as would make up the Sum of £.1,000, granted in the Year 1731, to the said Lord Viscount *Castlemain*, without Account, in Consideration of the Expence mentioned to be incurred by him in the building of the said Lodge, as appears by the Warrant in this Appendix, No. 16 - - - - - - -	1,000	–	–
£.	2,799	5	–
Expences incident to the Forest, exceeding the Monies received therefrom - -	22,749	7	–
£.	25,548	12	–

No. 21.

STATE of the Returns of Bucks and Does from His Majesty's Forest of *Waltham*, from 1783 to 1792, both Years inclusive.

	Bucks.	Does.
In the Year 1783	6	6
„ 1784	6	6
„ 1785	6	6
„ 1786	6	6
„ 1787	12	4
„ 1788	10	Nil.
„ 1789	10	Nil.
„ 1790	12	6
„ 1791	16	8
„ 1792	16	12
In Ten Years	100	54
Yearly Average	10	5

11th March 1793.

Peter Nicol,
Clerk of the Venison Warrants.

No. 22.

To the Honourable the Commissioners for enquiring into the State of the Forests and Crown Lands, &c.

The Memorial and Representation of the several Persons whose Names are hereunder written, being Owners or Occupiers of Lands in the Parishes of *Chigwell*, *Barking*, and *Woodford*, in the County of *Essex*, on behalf of themselves, and other such Owners or Occupiers of Lands adjoining to the Forests of *Waltham Holy-Cross*, and *Henhault*, in the said County of *Essex*.

Your Memorialists, understanding that the State of the said Forests are now under your Consideration, they beg Leave to represent to your Honours,

That the said Forest of *Waltham Holy-Cross* contains upwards of 12,000 Acres of Land, and the said Forest of *Henhault* considerably more than 6,000 Acres; and that several Thousand Head of Deer run loose in such Forests.

That your Memorialists suffer in their Property to full One Tenth Part of the Annual Rent or Value of their Lands by such Deer.

And, particularly, they beg Leave to represent, that they are under the Necessity of making their Hedges and Fences extremely high and strong, which occasions them to be at a very considerable Annual Expence, and, notwithstanding such Precaution and Expence, they are incapable of keeping the Deer out of their Grounds and Inclosures;—that they frequently break through, or leap over, the same, and destroy, or materially injure, their growing Crops of every kind;—that by Reason hereof Farmers are deterred from sowing such Crops upon their Lands, as would be most suitable and beneficial.

That your Memorialists, and others, are also Sufferers by being obliged to take their Cattle out of the said Forests during the Fence Month; and that such Deer do great Mischief to the Wood and Timber; by Reason whereof there is an Impossibility of raising any young Timber, whilst the Deer remain at large in the said Forests.

And your Memorialists further represent, that the County in general is greatly injured by the Encouragement and Opportunity given to the lower Class of People to be idle, and to thieve, many of them living chiefly by stealing Deer and Wood, and their Families are thrown on the Parish if they happen to be detected, and imprisoned, or transported for such Offences.

Appendix, No. 1.

Your Memorialists, therefore, humbly submit these their representations, to your Consideration, and request your Honours to recommend to the Legislature the Disafforestation, and Inclosure, of such Forests; but if the general Inclosure of the same should not be approved of, then that the Deer may be removed out of the said Forests, or confined within One or more Parks, to be made for that Purpose: In Return for which they are willing and desirous that a reasonable Proportion of the Waste Lands may be inclosed, as a Compensation for the Rights which may be given up, or extinguished, in consequence of such Disafforestation.

Edw^{d} Hughes	George Ingleton	Rich^{d} Gray
W^{m} Hornby	W^{m} Harley	Thomas Priest
Peter Tho^{s} Burford	R^{d} Rogers	James Tuck
John Vickery	James Palmer	Edward Wood
Marg^{t} Phillipps	Thomas Willcock	James Davidson
Joseph Horsley	Simon Golding	Francis Webber
James Cob	John Miller	James Gilbert
Tho^{s} Freak	William Porter	George Fitch
James Druce, Jun^{r}	Stephen Hunt	W^{m} Brooker
Thomas Barnett Cotton	Richard Fuller	John Clements
Peter Woodward	Daniel Miller	Owen Owens
Nic^{s} Pearse	James Clarke	Tho^{s} Dowson
Arthur Cayley	Elizabeth Shepheard	Tho^{s} Bown
John Price	Rob^{t} Taylor	Edw^{d} Bird
W^{m} Hopkins	Sam^{l} Seckham	K. Oldaker
Mary Hodgson	John Shepherd	Tho^{s} Newland
J. Jenour	John Oliver	Tho^{s} Darley
Sam^{l} Justice	James Willis	T. Burnet
W^{m} Pooley	John Ingleton	Jane Seggears
Sam^{l} Gardiner	Will^{m} Austin	Nich^{s} Meredith
John Chaplin	Edw^{d} Hill	Will^{m} Spicer
Henry Nottage	Benj^{n} Green	Edw^{d} Brooks
Ric^{d} Purkys	J. Mosansa	W^{m} Turner
Josias Turges	Abra^{m} Millbank	James Watson
Tho^{s} Flower	John Bickerstaff	Tho^{s} Tuck
John Selby	Henry Young	Geo. Wilson
John Ward	Arthur Brown	William Williamson
Edward Ellis Webb	John Meredith	John Horner
Tho^{s} Nicholls	C. Werwall	S. D. Liptrap
John Clark	J^{s} Sharpe	W^{m} Harvey
Jonah Dixon	Daniel Gingell	John Hinchcliff
Rice Prichet	Allen Harrison	
Tho^{s} Linsell	John Fullam	

Note.—The said Commissioners have also received a similar Memorial and Representation of Owners or Occupiers of Lands in the Parishes of *Lamborne*, *Stapleford Abbey*, and *Havering*, signed by

Edw^{d} Lockwood	Mark Taylor	John Mott, his Mark ×.
John Dockrill	Philip Taylor	Thomas Woodfine, his Mark ×.
W^{m} Bailes	Rich^{d} Rudd	George Masterman
Joseph Babbs	John King, his Mark ×.	Mary Hickinbotham
Robert Young, his Mark ×.	Will^{m} Answorth, his Mark ×.	John Keen
Fran^{s} French	Mary Hudson	Joseph Chinery
William Fitch	Richard Stokes	John Barker
Simon Collop	Tho^{s} Excell, T	Daniel Stevens
Henry Shuttleworth	David Richardson	W^{m} Collyer
James Browne	John Holcroft	Thomas Crawly, his Mark ×.
Thomas Wilkes	Thomas Watson	
James Wrenn	James Palmer, his Mark ×.	

And also, a similar Memorial and Representation of Owners or Occupiers of Lands in the Parishes of *Walthamstow*, *Chinkford*, and *Waltham Abbey*, signed by

Tho^{s} Goldthwait, Jun^{r}	W^{m} Dyer	Jo^{n} Boasgrave
Arthur Read	Rich^{d} Phillipps	Joshua Peppercorn, Sen^{r}
Mary Childs	Joseph Mears	Joshua Peppercorn, Jun^{r}
Thomas Dorkens	W^{m} Whiskard	Jeremiah Radbey
William Hasler	Tho^{s} Gagen	Edw^{d} Tyler
Daniel Owens	Cha^{s} Richardson	Jos^{h} Atkinson
Stephen Boultan	C. Sekwiers	John Briant
John Preston	Thomas Trapps	J. Utterton
Rob^{t} Thompson	Thomas Cain	Abram Tuck
John Dyer	Tho^{s} Flack	Samuel Baker
Tho^{s} Tonks	J. Jefferson	

And

Appendix, No. 1.

And, also a similar Memorial and Representation of Owners or Occupiers of Lands in the Parishes of *Lowten*, *Epping*, and *Theydon-Bois*, signed by

D. Giles	Thos Burnell	his John + Barten Mark
W. Lovat	John Mott	Richd Harris
David Thompson	Danl Flower	Josiah Whitbread
Rd Gowen	W. Matthew, Junior	Saml Maynard
E. Griffin	Benjn Lee	his William × Hamtan Mark
Willm Matthew, Senr	Geo. King	Henry White
George Ashpittell	John Arewater	Thos Miller
his Wm + Askue Mark	R. Rayner	Saml Martin
Thomas Searl	John Mckee	Joseph Dorrington
Wm Barber	John Wood	Benjn Palmer
Benjn Fincham	John Ingham	his Wm + Doller Mark
Joseph Doubleday	Thomas Lowler	his Wm + + Curtins Mark
John Green	Thos Lincoln	Chs Stuart
Thos Rankin	Joh. Clarke	E. Powell
Josph Gilpin	Nathaniell Wood	Edwd Collop
Nymps Stace	Jacob Barnes	Phillip × Brown's Mark
Jas. Haslam	Willm Oxley	Thos Whittings
John Chesher	Elizth Nicholls	Jane Shard
Willm Redgrave	John Archer	Wm Todd
Willm Gray	Wm Welch	Emanuel Spencer
Thos Surridge	Joseph Pink	

No. 23.

STATE of the TIMBER in *WALTHAM FOREST.*

OAK.	DIFFERENT DENOMINATIONS.		Number of Trees.	Square Measure. Loads.	Feet.
Fit to be cut for the Use of the Navy.	Trees, Girt Measure -	30 Feet and upwards	2,760	3,736	38
May become fit for the Use of the Navy.	Growing - - -	10 Feet to 30 - -	7,825	3,515	46
	Scrubbed, unthrifty, and skaken.	30 Feet and upwards	240	304	30
	Ditto - - -	10 Feet to 30 - -	230	136	36
		Total Oak - - -	11,055	7,694	–
Elm - - - -	- - - -	1 Foot and upwards -	228	94	21
Ash - - - -	- - - -	1 Foot and upwards -	533	61	5
Abeal - - - -	- - - -	- - - -	8	1	11

J. Pitt, Surveyor Genl of His Majesty's Woods and Forests.

Land Revenue Office,
Scotland Yard,
March 28th, 1793.

Chas Middleton,
Jno Call,
John Fordyce.

Appendix, No. 2.

(1.)

App. No. 2. (27799—19—1.)

TREASURY WARRANT, dated 26 January 1855.

After our hearty commendations.

HAVING considered your report of the 29th December 1854, and approved thereof, by virtue of the provisions of the Act of Parliament of the 10 Geo. 4, cap. 50, sect. 98, and 16 & 17 Vict. cap. 56, sect. 5, these are to authorise you to sell, at the prices mentioned in the valuation which accompanied your said report, and which is herewith returned, or at such other prices as you may be advised by any competent surveyor, to be their full and fair value, the forestal rights of the Crown over the southern part of the Forest of Epping.

For which this shall be your Warrant.

Whitehall, Treasury Chambers, this 26th day of January 1855.

(signed) *Elcho.*
Alfred Hervey.

The Commissioner of Woods, &c.,
in charge of the Land Revenues.

Authority to sell the Forestal Rights of the Crown over the Southern part of Epping Forest.

Entered in the Office of Land Revenue Records and Inrolments,
the 7th day of February 1855.

T. R. Fearnside,
Keeper of the Records.

(2.)

(10757—30—7.)

TREASURY WARRANT, dated 7 August 1857.

After our hearty commendations.

HAVING considered your report of 2d ult., and approved thereof, these are to authorise and require you, under the provisions of the Act of 10th Geo. 4, cap. 50, sect. 98, and 16th & 17th Vict. cap. 56, sect. 5, to sell, at the prices mentioned in the valuation prepared by Messrs. Driver, or at such other prices as you may be advised by them, or by any competent surveyor, to be the full and fair worth, the forestal rights of the Crown over the northern portion of the Forest of Epping; and for so doing this shall be your warrant.

Plan and valuation herewith returned.

Whitehall, Treasury Chambers, this 7th day of August 1857.

I have, &c.
(signed) *Monck.*
H. Brand.

The Hon. Jas. Howard.

To sell Crown's Forestal Rights, Northern portion of Epping Forest.

Entered in the Office of Land Revenue Records and Inrolments,
the 29th day of September 1857.

T. R. Fearnside,
Keeper of the Records.

App. No. 2.

(3.)

(169.)

CIRCULAR to the Lords of Manors, offering Sale of Crown's Forestal Rights over their Manors.

EPPING FOREST.

Sir, Office of Woods, &c., 8 February 1855.

THE Lords Commissioners of Her Majesty's Treasury having authorised the sale of the forestal rights of the Crown over the open wastes of the above forest, situate in the manor of , of which manor I am given to understand that you claim to be the lord, I will thank you to inform me whether you are prepared to negotiate for the purchase of such rights in and over the wastes of your manor, and if so, that you will at the same time acquaint me whether you would wish to negotiate personally or through any gentleman as your agent, with whom Mr. Driver, of Whitehall, the surveyor acting on behalf of the Crown in this matter, might communicate upon the subject.

I am, &c.

To the Lords of Manors. (signed) *C. Gore.*

(4.)

(169.)

CIRCULAR offering the Sale of the Forestal Rights of the Crown over Encroachments in the Manors of *Woodford* and *Wanstead.*

EPPING FOREST.

Sir, Office of Woods, &c., 12 February 1855.

THE Lords Commissioners of Her Majesty's Treasury having authorised the sale of the forestal rights of the Crown in and over the encroachment held or claimed by you on a portion of Epping Forest, situate in the manor of , I have to request that you will acquaint me whether you are prepared to negotiate for the purchase of such rights, and if so, that you will, without delay, put yourself in communication with Mr. R. Driver, of Whitehall, the surveyor acting in this matter on behalf of the Crown.

I am, &c.

To Encroachers in the Manors of Woodford and Wanstead. (signed) *C. Gore.*

Appendix, No. 3.

App. No. 3.

PAPERS as to Encroachments within Her Majesty's Forest of *Waltham*, furnished by Mr. *Howard*.

EPPING FOREST.

Addresses of Encroachers in the Northern Portion.

Epping Manor.

Nos. on Plan.		
27 and 38	1. Adam Smith	Near Toll Gate, Epping Plain.
28 and 37	2. Thomas Goodwin	ditto.
29 and 40	3. William How	ditto.
30	4. Thomas Key	ditto.
31	5. Isaac and William Perry	ditto.
32	6. Samuel Godfrey	ditto.
33	7. John Nash	ditto.
34	8. William Dorrington	ditto.
35	9. James Pavett	ditto.
36	10. James Payne	ditto.
39	11. James How	ditto.
43	12. J. Barrett	Travellers' Friend Beershop, Epping Long Green.
44	13. Mr. Westwood	Epping Long Green.
41, 42 and 43	14. Honourable John Ashley	Copped Hall, Epping.

Loughton Manor.

45*a*, 46 and 47.	15. John Williams, Esq.	Dibden Hall, Loughton.
50	16. Amy Willingall	Golding Hill, Loughton.
51	17. Samuel Wilkes, Carpenter	England's-lane, Loughton.
52	18. Richard Fuller	Plumb and Feathers Inn, Loughton.
53	19. Amias Eniver	England's-lane, Loughton.
54 and 55	20. Robin Allen	Trinity House, London.
56	21. Eliza Watson	York Hill, Loughton.
57 and 59	22. Charles Shears	Loughton, Essex.
58	23. Thomas Searles	ditto.
60	24. Lewis Shears	ditto.
61	25. Thomas Dove	Loughton, Essex, Brewer.
62 and 62*a*	26. Marmaduke Matthews	1, Frederick's-place, Old Jewry, Auctioneer.
62*b*	27. Woodford and Loughton Railway Company.	Mr. Ponsford, Moorgate-street.
48, 49, 63, 64 and 65.	28. W. W. Maitland, Esq.	Loughton, Essex.

Waltham Holy Cross and Upshire Manor.

66	29. Honourable John Ashley	Copped Hall, Epping.
67	30. Mr. Alderson	Copped Hall Green, Epping.
68, 69, 70 and 72.	31. Henry John Hetherill	Near the Wake Arms, Epping.
71	32. John Gould	Epping, Brewer.
73	33. Mr. Payne	Honey-lane, Waltham.
74 and 75	34. B. B. Colvin, Esq.	Waltham.
76	35. William Jones	Honey-lane, Waltham.
77	36. Mr. Dick	Honey-lane Plain, Waltham.
78	37. Mr. Hernbrow	Honey-lane Green, Waltham.
79	38. Richard Arabon	Near High Beech, Waltham.
80	39. James Phillipson	King's Oak, High Beech, Waltham.
81	40. Sir Charles Wake, Baronet	Courteen Hall, Northamptonshire.

App. No. 3.

Sewardstone Manor.

Nos. on Plan.		
81 *a* - -	41. Charles Preston, Esq. - -	Sewardstone, Essex.

Chingford St. Paul's Manor.

119 - -	42. ——— Vatcher, Esq. - -	Chingford Earls, Essex.
120, 121 and 123.	43. James Humphrey - - -	Chingford Hall, Chingford, Essex.
122 - -	44. John Thomas Wanger - -	Near Larks-lane, Chingford, Essex.
116, 117 and 118.	45. Richard Hodgson - - -	Care of J. W. Taylor, Esq., 28, Great James-street, Bedford-row.

Chingford Earls Manor.

126 - -	46. Mr. John Bear - - - -	Mile-end-road, Licensed Victualler.
124, 125 and 127.	47. Rev. R. B. Heathcote - -	Friday Hill House, Chingford.

Chigwell Manor.

82 and 83 -	48. Mr. Brussell - - - -	Near the George Inn, Woodford.
84 and 85 -	49. Mr. Mackinsey - - - -	157, Whitecross-street, City, Distiller.
86 - -	50. Mr. Chilton - - - -	Monkham Farm, Woodford.
87 and 88 -	51. William Strode, Senior - -	Fleetwood, Lancashire, Gasfitter.
89 - -	52. Miss Russell - - - -	Near Buckhurst Hill, Essex.
90 - -	53. William Strode, Junior - -	16, St. Martin's-le-Grand, Gasfitter.
91 - -	54. John Woodley - - - -	22, Church-row, Limehouse, Cooper.
92 and 101 -	55. Osborne Hills - - - -	The Roebuck, Buckhurst Hill, Essex.
93 - -	56. Thomas Keith - - - -	9, Bethnal-green, near the Church, Dyer.
94 - -	57. Harriet Lake - - - -	Reindeer Public-house, near Woodford Wells, Essex.
95, 102 and 108.	58. George Blackman - - -	Leman-street, Goodman's-fields, Cooper.
96 - -	59. Sarah Hurley - - - -	Buckhurst Hill, Woodford, Essex.
97, 105 and 109.	60. Mrs. Mary Ann Alder - -	St. Mary's Lodge, Buckhurst Hill, Woodford, Essex.
98 - -	61. The Misses Hurley - - -	Buckhurst Hill, Woodford, Essex.
99 and 100 -	62. Rev. J. Smith - - - -	ditto - - ditto
103 and 104	63. Mr. Salter - - - -	Baldfaced Stag, Woodford Wells, Essex.
106 - -	64. Robert Chinnery - - -	Near Buckhurst Hill, Woodford, Essex.
107 - -	65. James Housedon - - -	Woodford Hall, Bailiff.
110 - -	66. Mr. Dixon - - - -	Woodford Wells, General Dealer.
111 - -	67. Mrs. A. Podmore - - -	Flatton, near Portsmouth.
113 - -	68. James Jury - - - -	19, Coleman-street, City.
114 - -	69. Mr. Abrahams - - - -	Buckhurst Hill, Woodford, Essex.
115 - -	70. Comfort Heath - - - -	Near Buckhurst Hill, Woodford.
112 - -	71. James Mills, Esq. - - -	Care of Messrs. Druce & Son, Billiter-square.

To Encroachers on the Manor (as per Schedule annexed), offering Sale of the Crown's Forestal Rights over Encroachments.

(1632.)

Sir, Office of Woods, S. W., 28 September 1857.

The Lords Commissioners of Her Majesty's Treasury having authorised the sale of the forestal rights of the Crown in and over the encroachment held or claimed by you on a portion of Epping Forest, situate in the manor of ——, I have to request that you will acquaint me whether you are prepared to negotiate for the purchase of such rights, and if so, that you will, without delay, put yourself in communication with Mr. R. Driver, of Whitehall, the surveyor acting in this matter on behalf of the Crown.

I am, &c.

Adam Smith, and 70 others. (signed) *J. H.*

App. No. 3.

Office of Woods, &c., Whitehall Place,
London, S.W., 15 January 1859.

Sir,

Mr. Robert C. Driver has transmitted to me the correspondence that has passed between you and him with reference to certain encroachments made by you in Waltham Holy Cross and Upshire Manor, within Her Majesty's forest of Epping, containing together 5 acres and 22 perches, the value of the forestal rights of the Crown over which is 32 *l.* 15 *s.* 6 *d.*, from which correspondence it appears you do not admit the Crown's claim to the forestal rights, and decline to purchase the same.

Under these circumstances, the only course left for me to take is to acquaint you that, if you do not agree forthwith to purchase the forestal rights of the Crown over the encroachments so recently made by you, it will be my duty to cause them to be abated, and to bring the matter under the consideration of the law officers of the Crown, in order that the necessary legal proceedings may be taken for the vindication and protection of the Crown's rights, which I am bound to protect in all cases, but more especially so in the present instance, where the encroachments have been made by you, who, I am given to understand, claim to be one of the forestal officers, and whose peculiar duty, therefore, it is to prevent all such encroachments.

I am, &c.

John C. Whiteman, Esq. (signed) *James Howard.*

I N D E X.

[*N. B.*—In this Index the Figures following the Names of the Witnesses refer to the Questions in the Evidence; those following *App.*, to the Pages of the Appendix; and the Numerals following *Rep.*, to the Pages of the Report.]

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Provision in the Act 25 & 26 Vict. c. 47, requiring fifty acres instead of five acres to be set apart for recreation out of the inclosures awarded to the lords of the manors and the commoners; grounds for objecting to this requirement, 1877 *et seq.*——Understanding as to the land to be set apart being intended for the recreation only of the inhabitants of Chigwell and of the immediate neighbourhood; accuracy of this view questioned, 1884–1886. 1890. 1895–1897. 1914–1927——Considerable expense to be incurred by the commoners in drawing and fencing the fifty acres, 1887–1899. 1913.

Limited resort of the public to the locality proposed to be set apart for them, 1898. 1949–1951——Feeling of the principal inhabitants, and by many of the poorer classes, in disapproval of the allotment of fifty acres for recreation; mode of ascertaining this feeling, 1900. 1927–1938——Expediency, if fifty acres be still required, of other fifty acres being set apart in a different part of Chigwell, 1901–1912——Pecuniary detriment to the commoners or parties interested in the Chigwell allotment by the proposed absorption of fifty acres, which should in fact be purchased from them, 1901. 1939–1943.

N.

Nazing. Extinction of forestal rights at Nazing, which is part of Epping Forest; communication nevertheless from the Crown as to the purchase of the Crown rights, *Palmer* 871–874.

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O.

Open Spaces. See *Public, The.*

Ownership of the Soil. Doubt as to the original ownership of the soil in the forest, *Alderman Copeland* 1203–1205.—— *See* also *Crown or Forestal Rights. Lords of Manors.*

P.

Palmer, Lieutenant Colonel George. (Analysis of his Evidence.)—Resides near Waltham Forest, 702——Was elected a verderer of the forest in 1842, and is now the only surviving verderer, 703–707——Verderers' courts were frequently held till 1854, in which year the last court was held, 708, 709——The verderers ceased to hold courts in consequence of the Attorney General not giving them that support to which they were entitled, 709, 710——In the case of Hallett a compromise was agreed to on the part of the Crown which was very injurious to the public interest, 710–716. 1000–1008——It was stated that in Hallett's case the compromise was assented to because of the Attorney General holding a brief elsewhere, 710. 1016–1023.

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Palmer, Lieutenant Colonel George. (Analysis of his Evidence)—*continued.*

Formal notice given by the high sheriff of the county of elections for the office of verderer, 718——Exceedingly costly character of elections when there is an opposition, whilst practically there is no perquisite attached to the office, 719-725——Unwillingness of gentlemen to come forward as verderers on account of the probable expense, 725——Numerous courts held between 1841 and 1855, and considerable number of presentments made and certified to the Attorney General in regard to encroachments, without any action having been taken by him, 725. 839-860.

Oath taken by the verderers as to their duties and the impartial fulfilment thereof, 725——Custom from time immemorial to keep records of the verderers' court showing the several inclosures sanctioned; explanation as to these records, up to the time of the late Lord Mornington, Lord Warden of the Forest, not being in the possession of witness, 726-730——Inability of witness to hold a court, he having now no colleague, 731——Correspondence of witness with the Lord President of the Council in 1858 with a view to assistance from the Crown, 732.

Explanation as to the duties or jurisdiction of the verderers, as the judges of the forest, and of the subordinate officers of the forest, 733-754——Practice of the verderers, in their judicial capacity, and of the subordinate officers of the forest, never to interfere with the public frequenting the forest for recreation, but only with those misconducting themselves, 755-795——Opinion as to the prescriptive right of the public to come to the forest, 765, 766——Witness is not aware of any notice in the forest warning the public off the land, although this may have taken place since the Commissioners of Woods have been selling the Crown rights, 767-774. 782-795——Public advantage if Wanstead Flats were kept uninclosed as a place for exercising troops, &c., 784-788. 997-999.

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Unwillingness of gentlemen to become verderers or judges of the Crown, when not supported by the Crown, 927-929——Vast number of encroachments now going on, 930-932——Steps still taken for turning off cattle during the fence months of the deer, 933-936——The deer are also looked after; their probable number adverted to, 937-940——The limit as to the height of the fences is not now observed, the deer doing much damage where the fences are low, 941, 942.

Right of way exercised by the public; that is, over the rides and footpaths, 943-953. 1027——Duty of the late riding forester, Sir G. Cockburn, to keep all the rides open; this office has not been filled up, and disputes have since arisen, 943-947. 1033——With regard to the Crown sales having been effected by deeds, witness has protested against the sales from the commencement, 969-971——Resort to the forest, not only of the inhabitants of London, but of people from the adjoining villages, &c., 972-977——Circumstance of the jurisdiction of the verderers' court having been open to the plea that the place in dispute was not within the boundaries of the forest, 978-981.

Inability of the resident poor of the forest defending their rights unaided by the Crown, 1000-1008——Opinion that every sale effected by the Crown has been invalid, 1009, 1010——Much better course if an arrangement had been entered into by which such portions of the forest, as High Beech, Wanstead Flats, might have been reserved for the public, 1013-1015——Doubt as to the lord of the manor of Loughton having warned off trespassers, 1026——Nature of the rights claimed by the commoners in the forest, 1027-1032.

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Parliament. Exception taken to the vote of the House of Commons this session, condemnatory of the sales of Crown rights carried out by witness, *Hon. J. K. Howard*, 71. 142, 143——Return made annually to Parliament containing particulars of the sales of forestal rights; inference therefrom that the practice had the sanction of Parliament, *ib.* 194, 195. 210–214. 234.

Patten, James. (Analysis of his Evidence.)—Statement as to the immense number of people taken to Epping Forest in witness's vans, not only from the east of London, but from the whole metropolis, 1407 *et seq.*——Practice of these people to roam over the forest without the least interruption, 1417–1426. 1435, 1436——It might suffice for the public if about three hundred acres at Wanstead Flats, High Beech, and Chigwell Row were reserved for their use, the rest of the forest being allowed to be inclosed, 1442–1444.

Public, The:

1. *Epping Forest.*
2. *Hainault Forest.*

1. *Epping Forest:*

The public have no rights whatever in connexion with the forest, *Hon. J. K. Howard* 186, 187. 255, 256——Examination as to witness considering it his duty to consult merely the interests of the Crown and of the tax-payers, without reference to any supposed recreative rights on the part of the general public, *ib.* 200. 222–233. 650–657. 670–701——The land is not the Crown's, and cannot be inclosed or reserved by witness for the benefit of the inhabitants of any particular locality, *ib.* 670.

Opinion as to the prescriptive right of the public to come to the forest, *Palmer* 765, 766——The public have probably frequented the forest from the time of the Conquest, *ib.* 766——Witness is not aware of any notice in the forest warning the public off the land, although this may have taken place since the Commissioners of Woods have been selling the Crown rights, *ib.* 767–774. 782–795——Right of the public to resort to the forest altogether independently of the Easter Hunt, *ib.* 878–881——Right of way exercised by the public, that is, over the rides and footpaths, *ib.* 943–953. 1027——Resort to the forest, not only of the inhabitants of London, but of people from the adjoining villages, *ib.* 972–977——Much better course if, instead of selling the Crown rights, an arrangement had been entered into by which such portions of the forest as High Beech and Wanstead Flats had been reserved for the public, *ib.* 1013–1015.

Practice, for many years, of the public to resort to the forest of Waltham without any injury to the freeholders or commoners, *Alderman Copeland* 1082–1090——Opinion that there are many delightful places in the forest which, under a system of disafforestation might yet be appropriated by legislation to purposes of recreation; reference hereon to the extent and character of the land over which Crown rights still exist, *ib.* 1089–1109; 1153, 1154——Opinion as to the prescriptive right of the public to use the forest for recreative purposes, *ib.* 1164–1167. 1196–1198.

Several communications received by witness in regard to the encroachments at Wanstead Flats, &c.; strong popular feeling on the subject, *Burney* 1216–1219. 1239——Approval of parts of the forest being inclosed, provided proper spaces are reserved for public use, *ib.* 1222–1225——Immense numbers of people frequenting the forest, *ib.* 1226–1228. 1240–1247. 1254–1256——The forest is alike used by the children of the schools at the east end, by the labouring classes, and by the middle classes, *ib.* 1226–1228——Want of unity, on the part of the public, in making a stand against the encroachments, *ib.* 1249.

Prospect of protection now that the public mind is aroused to the magnitude of the grievance, *Delano* 1269——Practice hitherto of the public to frequent the forest in great numbers, and to roam over it uninterruptedly, *ib.* 1276. 1281–1290——Witness has never seen or heard of any notices warning the people off parts of the forest, *Delano* 1288–1290; *Patten* 1426. 1435, 1436; *Warren* 1486–1492; *Black* 1544.

Statement as to the immense number of people taken to Epping Forest in witness's vans, not only from the east of London, but from all parts of the metropolis, *Patten* 1407 *et seq.*——Practice of these people to roam over the forest without the least interruption, *ib.* 1417–1426. 1435, 1436——It might suffice for the public if about 300 acres at Wanstead Flats, High Beech, and Chigwell Row were reserved for their use, the rest of the forest being allowed to be inclosed, *ib.* 1442–1444.

Information relative to three Royal Charters of very ancient dates, conferring hunting rights upon the citizens of London in certain forests; Waltham Forest is not specified as one of them, *Black* 1505–1526. 1538–1540. 1546–1554——Statement as to the City authorities having from an early period elected an officer of Waltham Forest entitled the Common Hunt, *ib.* 1527–1537——Witness has known the forest for forty years, and never heard of any question of the right of the public to roam over it, *ib.* 1541–1545——This right has been exercised from a time prior to the Conquest, *ib.* 1542. 1563–1571——Reference to certain ancient charters as giving the general public rights over the Royal

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1. *Epping Forest*—continued.

forests throughout England, *Black* 1555–1558——Immense number of people occasionally frequenting Epping Forest, *ib.* 1559–1562.

Conclusion as to the general public having no right to make free use of the forest lands; then long and uninterrupted use of the forest adverted to hereon, *Bristow* 2043–2048. 2094–2096. 2119–2127. 2142–2155.

Effect of the forestal rights in contributing to preserve a considerable space of open ground for the purpose of recreation, *Rep.* iv——Recommendation that means be adopted partly by purchase and partly by use of the forestal rights for securing an adequate space for recreation, *ib.* ——Check by the Act 10 Geo. 4, c. 50, s. 45, upon any portion of the Crown estates being allotted for recreation and exercise, *ib.* vi.

2. *Hainault Forest:*

The Commissioners of Woods would have neglected their duties if they had devoted any of the Hainault Forest land acquired by them to purposes of recreation; provisions of the Act 10 Geo. 4, adverted to hereon, *Watson* 1651–1656; *Hon. C. Gore* 1711–1719. 1724–1736. 1744–1750. 1791–1808——Explanation as to witness not having drawn the attendance of the Treasury specially to the fact of the forest having been used for recreation, and of the public being deprived of its use by the reclamation and disafforestation, *Hon. C. Gore* 1731–1736. 1791–1808——In dealing with the 1,873 acres allotted to the Crown under the Disafforestation Act, no reference was had to the provisions of the General Inclosure Act upon the subject of spaces for recreation, *ib.* 1744–1750.

Reasons for not having formed a public park at Hainault, with plots around it for building sites, *Hon. C. Gore* 1757–1779——Witness took no steps with reference to spaces for recreation in the interval between the passing of the Act in 1851, and the subsequent award in 1852, by the Commissioners appointed to make the allotments, *ib.* 1789–1795.

The Crown does not set apart any land for recreation out of the 2,000 acres of the forest which it has in severalty, and the parishes of Dagenham and Barking set apart respectively only five acres and two acres, *Morris* 1874–1876.

Reference by the Committee to the steps taken in setting apart pieces of land for recreation and exercise in the carrying out of the Hainault Forest Disafforestation Act, *Rep.* v, vi——Statement as to no application having been made to Parliament for the power of allotting to purposes of recreation some portion of the 1,877 acres of land allotted to the Crown, *ib.* vi.

See also *Act* 10 *Geo.* 4, *c.* 50. *Chigwell. Commissioners of Woods, &c. Commoners and Copyholders. Inclosures and Encroachments. Epping Hunt. Purchase of Land for Recreation. Sale of Crown or Forestal Rights. Trespassing. Verderers. Wanstead.*

Purchase of Land for Recreation. Approval of portions of Hainault and Epping Forests being set apart for the public, that is, by purchase, as in the case of Battersea and Victoria Parks, *Hon. C. Gore* 1718, 1719. 1724–1726. 1764. 1771–1774——Non-objection to spaces being set apart in Epping or Hainault Forest for public recreation, provided they are purchased from the parties interested, *Bristow* 2089–2096.

Recommendation by the Committee that purchase be partly resorted to in order to secure a portion of the forest for the recreation of the public, *Rep.* iv.

Q.

Queen Elizabeth's Lodge (*Epping Forest*). Piece of ground proposed to be left by witness for public recreation at Queen Elizabeth's Lodge, *Heathcote* 477–490. 511–519——Objectionable character of the enclosure at Queen Elizabeth's Lodge, a place formerly resorted to by very great numbers, *Delano* 1270–1274. 1277. 1281——Witness complains of a large enclosure having been carried out near Queen Elizabeth's Lodge, in Epping Forest, by Mr. Hodgson, as lord of the manor, without the rights of the commoners or copyholders, or of the public having been at all considered, *Warren* 1446 *et seq.*

R.

Recreation of the Public. See *Public, The.*

Reeves. Election by the parishioners of Reeves to take charge of the cattle using the forest, *Palmer* 751–754. 1032.

Riding

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Riding Forester (Epping Forest). Duty of the late riding forester, Sir G. Cockburn, to keep all the rides open; this office has not been filled up, and disputes have since arisen, *Palmer* 943-947. 1033.

Roads. Formation of a road by witness, and reference hereon to a legal decision that a "road" must have been properly dedicated to the public, *Heathcote* 486. 505-512. 548.

S.

Sale of Crown or Forestal Rights (Epping Forests):

Reference to a legal opinion of the present Chief Justice of the Court of Queen's Bench and the late Mr. Willes, given some years ago, to the effect that the Crown should sell its forestal rights; witness has been acting upon this view of the position of the Crown, and has taken no legal opinion on the subject since his appointment in 1855, *Hon. J. K. Howard* 40-47. 65, 66. 71. 177, 178——Further explanation as to the authority upon which witness has acted since 1855 in selling the Crown's rights in Epping Forests to the various owners of lands over which such rights extended, *ib.* 71——Witness has sold rights over 3,513 acres for 15,795 *l.*, which is all clear gain to the revenues of the Crown, *ib.* 94-98.

Way in which the money derived from sales of forestal rights is invested or disposed of, *Hon. J. K. Howard* 114-123——Reference to a map showing the landowner to which the rights have been sold, *ib.* 124. 125. 248, 249——Suspension of further sales for the present; some of those contemplated were on a large scale, *ib.* 196-199——Reference to a protest by Major Palmer against the sale of Crown rights, *ib.* 235-237——Receipt of 2,708 *l.* for forestal rights sold between 1850 and 1855, over 540 acres, *ib.* 267, 268.

The conveyance is made under the Act 10 Geo. 4, c. 50, and merely denudes the Crown of its rights, and releases the land without vesting such rights in the lord of the manor, *Gardiner* 280-286——The sales have been going on ever since the passing of the Act of George the Fourth, *ib.* 287——A very large sale would have been carried out by this time but for the resolution of the House of Commons, *ib.* 289, 290——Opinion that the protection of the Crown's rights should be compulsory, such rights being now not only profitless but expensive, *ib.* 416. 422, 423——Sir Alexander Cockburn and Mr. Willes concurred in the opinion that the rights should be sold to the owners of the soil at the best price that could be obtained, *ib.* 416.

Out of 18,000 *l.* realised by sales, 16,000 *l.*, has been realised since witness's appointment, *Hon. J. K. Howard* 567, 568——Opinion of the law officers of the Crown in 1853 further adverted to; it has not been made public, *ib.* 587, 592, 593. 612-614——Further reference to the negotiations in progress for a large sale, when the Resolution of the House of Commons was arrived at, *ib.* 653. 664-669——Calculated receipts of 9,000 *l.* or 10,000 *l.* for the rights still unsold, had it not been for the Resolution of the House of Commons, *ib.* 653. 658-669.

With regard to the Crown sales having been effected by deeds, witness has protested against the sales from the commencement, *Palmer* 969-971——Opinion that every sale effected by the Crown has been invalid, *ib.* 1009, 1010—— Opinion that under the Act 10 Geo. 4, the Commissioners of Woods have no right to sell the Crown rights at all; examination hereon as to their having sold them to others than the lords of manors, *Delano* 1301-1331.

Gradual sale of the forestal rights since the Report of the Commissioners in 1793, *Rep.* iv.——Effect of such sales in tending to deprive the public of the use of the forest, *ib.*——Recommendation that, in carrying out future sales, steps be taken with the special object of securing some ground for public recreation, *ib.*

See also *Circulars or Notices. Commission on Land Revenues (Report of* 1793). *Commissioners of Woods, &c. Commoners and Copyholders. Crown or Forestal Rights. Deer. Enclosures and Encroachments. Hainault Forest Disafforestation. Parliament. Public, The. Treasury, The. Verderers. Whiteman, John C. Wigram, Mr.*

School Children. Immense number of school children taken to the forest in witness's vans, *Patten* 1410-1415. 1428-1434.

Shillibeer, George. (Analysis of his Evidence).—Resides at Chigwell; is a copyholder and freeholder of the manor, 1952, 1953——Complaints that whilst 701 acres were allowed to Chigwell parish, under the Commons Allotment Act, 101 acres have been encroached upon by Mr. Mills, as lord of the manor of West Hatch, leaving only 600 acres to be dealt with by the Inclosure Commissioners, 1954-1962. 1986-1990.——Locality of the fifty acres proposed to be set apart for recreation; it is constantly resorted to by the public, 1963, 1964. 1974-1977. 1991-1996. 2005, 2006——Application by witness to the

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Shillibeer, George. (Analysis of his Evidence)—*continued.*

Commissioners of Woods and to the Inclosure Commissioners, relative to the inclosure of the 101 acres, but without effect, 1965–1973.

Opinion that, instead of fifty acres, the whole 701 acres should have been set apart into a public park, 1978–1983. 1997–1999——Means for defraying the expense of draining, fencing, &c. the fifty acres, 1984, 1985——Feeling in the neighbourhood, in support of the allotment for recreation; comment hereon upon an application for eight acres for a church and parsonage house, 2000–2004——Fair and impartial manner in which the Inclosure Commissioners have dealt with all the interests concerned, 2002–2003.

Sporting Rights. Right of the Crown to kill game in Epping Forest; this has not been disputed, *Hon. J. K. Howard* 260–268——Witness has granted leave to two persons to shoot over the forest gratuitously, *ib.* 263——The sporting rights are, practically, valueless, *Hon. J. K. Howard,* 266; *Gardiner* 303——Rights simultaneously of the Crown and the lords of the manors to shoot over Epping Forest, *Gardiner* 297–303——Right of witness to sporting over the forest, *Alderman Copeland* 1191, 1192.

Squatters. Squatters, or persons having no right to appropriate ground, are not allowed in Epping Forest, *Watkins* 1391, 1392.

Stewards of Manors. Benefit to the stewards of manors and others, rather than to the lords of the manors, by the sale of the Crown rights, *Palmer* 863. 899–905.

Refutation of a statement, that the larger share of the profits of encroachments goes to the stewards of manors, *Bristow* 2008–2011.

Surveys (*Sale of Crown Rights*). Careful survey in each case, before the Crown rights are sold in Epping Forest, *Hon. J. K. Howard* 202, 203——Statement as to the per-centage paid to the surveyors upon sales, showing that it is hardly remunerative, *ib.* 269–273. 556–558.

T.

Treasury, The. Authority in the shape of Treasury warrants before the Crown rights are finally extinguished in Epping Forest, *Hon. J. K. Howard* 216–221——Witness is, in fact, responsible to the Treasury, *ib.* 615–621.

Previous sanction of the Treasury before witness took any steps in reclaiming the allotments consequent upon the Hainault disafforestation, *Hon. C. Gore* 1728–1730. 1803–1807——The Treasury could have done nothing in the matter of reserving open spaces for the recreation of the public out of the land allotted to the Crown at Hainault, *ib.* 1732–1736.

Copies of Treasury warrants in 1855 and 1857, authorising the Commissioner of Woods to sell the forestal rights over certain portions of Epping Forest, *App.* 122——Understanding as to the occurrence of trespassers, and misbehaviour on the part of those resorting to the forest, *Bristow* 2053–2059.

U.

Under Keepers. The Lord Warden of the forest nominates the under-keepers, *Palmer* 748——Payment of the two under-keepers out of the privy purse, *ib.* 749–751.

Uninclosed Land (*Epping Forest*). Total of 7,000 acres as the portion of Waltham Forest, called Epping Forest, now remaining uninclosed, and being commonable for horses and cows, *Rep.* iii.

Unproductive Character of Crown Rights. The Forest of Epping has produced worse than nothing to the Crown for the last 100 years, *Gardiner* 303.

V.

Verderers (*Epping Forest*). The verderers' court, which is independent of the Crown, has been in practical abeyance for many years, *Hon. J. K. Howard* 24, 25. 58–61. 67–71——The Crown has no right to appoint verderers, *ib.* 59–61——The reconstruction of the verderers' court has never been under the consideration of witness's department, *ib.* 207–209——Information relative to the verderers' court, to the effect that no good whatever came of it, and that it has been abolished for years, *Gardiner* 348–367. 375–377——Statement as to the verderers' court not having been called into operation by the Crown for the prevention of inclosures, *Hon. J. K. Howard* 633–644.

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Verderers (*Epping Forest*)—continued.

Witness was elected a verderer of the forest in 1842, and is now the only surviving verderer, *Palmer* 703-707——Verderers' courts were frequently held till 1854, in which year the last court was held, *ib.* 708, 709——The verderers ceased to hold courts in consequence of the Attorney General not giving them that support to which they were entitled, *ib.* 709, 710——Formal notice given by the high sheriff of the county of elections for the office of verderer, *ib.* 718——Exceedingly costly character of elections when there is an opposition, whilst practically there is no perquisite attached to the office, *ib.* 719-725——The election of Colonel Burgoyne cost him 10,000 *l.*, *ib.* 720——Unwillingness of gentlemen to come forward as verderers on account of the probable expense, *ib.* 725.

Numerous courts held between 1841 and 1855, and considerable number of presentments made and certified to the Attorney General in regard to encroachments, without any action having been taken by him, *Palmer* 725. 839-960——Oath taken by the verderers as to their duties, and the impartial fulfilment thereof, *ib.* 725——Custom from time immemorial to keep records of the verderers' court, showing the several enclosures sanctioned; explanation as to these records up to the time of the late Lord Mornington, Lord Warden of the forest, not being in the possession of witness, *ib.* 726-730——Inability of witness to hold a court, he having now no colleague, *ib.* 731——Correspondence of witness with the Lord President of the Council in 1858, with a view to assistance from the Crown, *ib.* 732.

Explanation as to the duties or jurisdiction of the verderers, as the judges of the forest, and of the subordinate officers of the forest, *Palmer* 733-754——Practice of the verderers in their public capacity, and of the subordinate officers of the forest, never to interfere with the public frequenting the forest for recreation, but only with those misconducting themselves, *ib.* 755-795——Instances of the verderers having taken steps for protecting the prescriptive rights of the public, *ib.* 769. 924-926. 954-968——The forest courts were held at Chigwell for 250 years, *ib.* 794.

Jurisdiction and practice of the verderers' court in regard to the sanction of enclosures; care taken that all the interests concerned are duly consulted, and that that public were not disregarded, *Palmer* 883 *et seq.* 954-968——Unwillingness of gentlemen to become verderers or judges of the Crown, when not supported by the Crown, *ib.* 927-929——Circumstance of the jurisdiction of the verderers' court having been open to the plea that the place in dispute was not within the boundaries of the forest, *ib.* 979-981.

Feeling of the local landed proprietors that the verderers' court was composed too exclusively of the lords of manors, *Alderman Copeland* 1055——Great cost of contested elections for the office of verderers, so that gentlemen were unwilling to come forward, *ib.* 1056, 1057——Injurious effect upon the interest of those connected with the forest through the verderers' court having fallen into abeyance, *ib.* 1058——Opinion as to the verderers' court being now of no use, as the Attorney General or the Crown has not acted upon the presentments made to the court, *ib.* 1075, 1076——Security against inclosures if the verderers' court were in operation, and if presentments to it were acted upon by the Attorney General, *ib.* 1141-1147. 1160-1162.

Probability of gentlemen coming forward for the office of verderer, and being elected without expense if the court were supported by the Attorney General, *Alderman Copeland* 1151. 1180-1182——Opinion as to the cessation of the court having been owing to the Attorney General's disregard of it, *ib.* 1151. 1175-1179——Probability of a verderers' court being re-established if proper application were made to the sheriff to call an election for the purpose, *ib.* 1183-1187.

Now that the verderers' court has become extinct, the commoners or the public have no means of protection without going to very expensive legal proceedings, *Delano* 1268, 1269. 1291-1298; *Warren* 1455-1459.

As steward of the verderers' court witness is in possession of the records of that court, that is, up to 1848, *Bristow* 2015-2017. 2128, 2129.

Victoria Park. Entire inadequacy of Victoria Park for the recreative wants of the east-end population, *Burney* 1220, 1221. 1234-1238. 1257, 1258.

W.

Wadham Green (*Epping Forest*). Flagrant character of the encroachments at Wadham Green, *Burney* 1250-1253.

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Walthamstow Walk. Witness was appointed master keeper of Walthamstow Walk by the late Earl of Mornington, and has some unimportant privileges in that capacity, *Alderman Copeland* 1035–1041——Witness has now quite ceased to exercise the office of master keeper, but has not resigned it, *ib.* 1059–1062.

Wanstead. The forestal rights have not been purchased over Wanstead Flats, *Hon. J. K. Howard* 588–591——Public advantage if Wanstead Flats were kept uninclosed as a place for exercising troops, &c., *Palmer* 784–788. 997–999——Considerable encroachments in the manor of Wanstead, without anything being done to abate them, *Alderman Copeland* 1063–1074. 1119–1128. 1137–1141——Disreputable character of some cottages erected some years ago on enclosed land at New Wanstead, *ib.* 1188–1190 ——Some inclosures at Wanstead Flats are a great grievance, that part of the forest being much resorted to by the inhabitants of Bow, Whitechapel, &c., *Burney* 1211–1215. 1229, 1230. 1248——Grant of small pieces of land, part of Wanstead Flats; slight resort of the Metropolitan public to this locality, *Bristow* 2032–2035. 2041, 2042.

Warren, James. (Analysis of his Evidence.)—Resides at Chingford, 1445——Complains of a large enclosure having been carried out near Queen Elizabeth's Lodge in Epping Forest by Mr. Hodgson, as lord of the manor, without the rights of the commoners or copyholders, or of the public, having been at all considered, 1446 *et seq.*——Now that the verderers' court has become extinct, the commoners or the public have no means of protection without going to very expensive legal proceedings, 1455–1459.

Watkins, Charles. (Analysis of his Evidence.)—Is under keeper of Waltham Walk, and purlieu ranger in the forest around, 1332——Duty of witness to look after the deer, and to kill them at times for different persons, 1333, 1334——Few deer now in the forest, owing to keepers not being appointed to protect them, and to their destruction by the increasing population round the forest, 1335–1337. 1388–1390. 1397–1400——Duty also of witness to report encroachments to the Office of Woods, and to the verderers' court when it was in existence, 1338–1340. 1352, 1353. 1378–1383. 1393. 1401.

Great numbers of people who have been accustomed to frequent High Beech and other parts of the forest without interruption, 1344–1350——Belief as to the Office of Woods having generally taken no notice of any encroachments reported by witness; different nature of these encroachments, 1351–1360. 1384–1387. 1391–1396——Witness does not report inclosures where the forestal rights have been sold; his means for ascertaining the latter fact, 1360–1369——Check upon the public interfering with the deer during the fence month, 1372–1377——Practice of witness still to lop the trees for the deer, except on those lands where the Crown has parted with its rights, 1402–1406.

Watson, Horace. (Analysis of his Evidence.)—Is solicitor to the Commissioners of Woods for the Hainault portion of Waltham Forest, but not for Epping Forest, 1572–1574—— The disafforestation of Hainault Forest took place under the Act 14 & 15 Vict. c. 43, 1575, 1576——Total of about 17,000 acres in Hainault Forest in 1851, of which about 13,000 acres were already inclosed lands, and 4,000 were wastes and commons, subject to rights of commonage, 1577, 1578——The King's Woods comprised about 3,000 acres, over which the Crown was entitled to the soil and the timber, 1579–1581——Forestal rights also possessed by the Crown in 1851 to about 1,200 acres, the soil of which belongs to the lords of the manors, 1581.

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Steps taken by the commoners in 1854 and subsequently with a view to the protection of their rights, 1594–1600——Passing in 1858 of a Bill for appointing a Commissioner to allot to each parish, establishing its right, a specified portion of common ground; particulars as to this measure, which is called the Commons' Allotment Act, 1599–1602——Opposition by the owners of land in Chigwell to the Bill of 1858, but without effect, 1600. 1657–1659——Details as to the proportions in which the Commissioner, under the Act of 1858, allotted the common land among the several parishes; great experience of this Commissioner, 1603–1608. 1660–1662.

Provisional orders made by the Inclosure Commissioners, under the General Inclosure Act, as to certain quantities of land being set apart in Barking, Dagenham, Chigwell, &c., for purposes of recreation; that is, for the inhabitants in the neighbourhood of each allotment, 1607. 1620–1622. 1628–1635——Alteration in the subsequent Act of the provisional order of the Commissioners in regard to the quantity of land to be set apart in Chigwell; witness is not acquainted with the particulars of this alteration, 1607. 1613–1619. 1623–1626. 1636–1638——Parliamentary sanction now obtained for the whole of the

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the waste land in Hainault Forest, with the exception of the lands in Lambourne parish, 1608–1612.

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Wetherell, Mr. Experienced character of the special Commissioner appointed by the Inclosure Commissioners under the Bill of 1858 with reference to the allotment consequent on the Hainault Forest disafforestation, *Watson* 1660–1662.

Whiteman, John C. Letter from Mr. Howard to Mr. Whiteman in January 1859, requiring the latter to purchase the forestal rights over encroachments made by him in Waltham Holy Cross and Upshire Manor, *App.* 126.

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Woodford Manor. The forestal rights have not been purchased over a small portion of Woodford Manor, *Hon. J. K. Howard* 588, 589.

REPORT

FROM THE

SELECT COMMITTEE

ON

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TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE

APPENDIX AND INDEX.

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